Canada. Royal commission on dominion-provincial relations

Digest of briefs and evidence 1940

1940

ROYAL COMMISSION ON DOMINION-PROVINCIAL RELATIONS

DIGEST OF BRIEFS AND EVIDENCE

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Introductory Note:

In preparing this digest the attempt to produce a complete and exhaustive index has not been made. With an index constructed by a mechanical method reference to a mass of material of such bulk and complexity would have been difficult and cumbersome. Instead of such an index, an attempt has been made to select the important submissions in both briefs and evidence, arrange them according to a selected and more-or-less arbitrary classification of subject matter, and set them forth in sufficient detail that the substance of the submission will be apparent from the digest itself.

In all references the attempt has been made to indicate the province or organization making the submission, and in general where several submissions on any subject have been made by one party, such submissions are grouped together. Rather than repeat the name of the particular brief in each individual reference the name of the organization and the exhibit number of the brief have been inserted in the first reference and thereafter only the exhibit number has been repeated throughout the group of references by that organization. In cases where the submission appears in the evidence only, the name of the party making it is inserted in the text unless the name of such party appears in the references which are immediately preceding it. To avoid confusion, however, a list of the exhibits and a table showing the pagination of the evidence have been added to this digest as appendices.

In general, the submissions on the more lengthy subjects have been arranged by provinces in alphabetical order, beginning with Alberta, British Columbia, etc. This rule has, however, been departed from where special reasons for doing so existed. In most cases the municipal submissions have been treated as part of the provincial case and grouped accordingly.

Certain abbreviations have been used, the meaning of which should be clear; the only one which requires special mention is the possibly unorthodox use of M to represent "millions."

DIGEST OF BRIEFS AND EVIDENCE.

ADMINISTRATION EXPENSES.

British Columbia expenditures on administration of justice and on government.	B.C.Br.pp.160-8
Nova Scotia scale of indemnity to members of legislature and ministerial salaries very low - estimate that $100,000. annually needed to increase these items and provide for superannuation.	N.S.Br.pp.140-1; Ev. 4082-3.
P.E.I. salaries to public servants very low.	P.E.I.Br.pp.30-1; Ev.4477.
Administration expenses in Saskatchewan.	Sask.Br.pp.43-4 and pp.387-96.
See also Report as to Civil Service costs in Sask.	Ex. 40.
Investigation into rising costs of civil service in Dominion and provinces asked with special commissions similar to Geddes Commission in Great Britain.	B.C.Boards of Trade Ex. 188,p.9.
Too many provincial government agencies remaining from days of poor communications.	Ex.188,p.10;Ev.5418-9.
Should be reduction in number of provincial members from 48 to 16 and a reduction in the number of school boards.	Ex.188,p.10.
Reduction in expenses of government asked by	B.C.Eastern Boards of Trade, Ex.189,p.1-2.
Appointment to civil service on merit asked, under independent civil service commission.	B.C.Council of Women, Ex. 206, p. 4.
Extravagance by central and western provinces, over-expenditure on public contracts instanced; Dominion should have controlled expenditure through disallowance.	Native Sons of B.C. Ex.207, pp.3-4.
Too many governing bodies in Canada with power to spend public revenues - a total of 27269, of which 3981 are municipal councils and 23278 are local school boards.	Citizens Research Ins. Ex.267,p.7;Ev.6634-5.
Principal saving not in salaries but in increased efficiency.	Ev. 6635.
Worst feature of system is large number of school authorities.	Ev. 6686.
Extravagance in expenditure of public money - constant increase in administration expenses - inefficiency in administration - increase in government personnel.	Drumheller Board of Trade; Ev.6562,6565.

ADMINISTRATION EXPENSES. (Cont'd.)

Administrative costs in Quebec are excessive and substantial economies could be made.	Montreal Bd.of Trade, Ex. 342, p. 4.
Relatively higher costs of legislation, administration, and justice could be cut down.	Ex. 342, pp. 18-19.
Higher costs partially explained by bi-cameral legislature and magistrates' courts which do part of work of county courts in other provinces.	Ev. 8217.
Need of reduction in large number of local government units.	Toronto Bd. of Trade, Ex. 268, pp.25-6.

ADMINISTRATION OF JUSTICE. (See also POLICE)

Amendment of B.N.A. Act suggested to allow actions against Dominion or Provincial Crown without need of petition of right.	Edmonton Ch. of Commerce, p. 64.
Outline of functions of Dominion and Provinces in administration of justice in Ontario.	Memo of Ontario A.-G., Ex. 324.
Administration of federal revenue laws could be undertaken if expenses arranged.	Ev. 7929-30.
Possible economy to have one police force, but provincial police a necessary part of maintenance of peace and order in province.	Ev. 7931.
Problem created by insane convicts - are handed to provincial institutions for care - Dominion pays if insanity appears more than three months after imprisonment - need of a federal institution for care of criminally insane.	Memo Ontario Dept. of Health, Ex.319, pp.31-3; Ev. 7898.
Dominion should also take over entire control of convict when insane, e.g., if a cure is effected, question of release.	Ev. 7907-8.
Nova Scotia Municipalities contend that municipalities should be relieved from responsibilities for administration of justice.	N.S.Munic., Ex.154, Ev.4230,4243 et seq.
Load caused by administration of Customs Act.	Ev. 4230-32,4245.
Jails in Nova Scotia are all county jails.	Ev. p. 4246.
Unable to provide services that new ideas of penology require.	Ev. 4247.
Great change since 1867 in ideas as to length of sentence -at that time most felonies were punished by two years imprisonment or more - now majority are less.	Ev. 4248-9.
Responsibility for jails at least should be taken from municipalities and placed elsewhere.	Ev. 4250.

ADMINISTRATION OF JUSTICE. (Cont'd.)

Excessive costs on municipalities from administration of justice on federal matters, e.g., drunken Indians.	Union of New Brunswick Municipalities, Ev.9068-9.
P.E.I. suggestions as to administration of justice.	P.E.I.Br.pp.51-3; Ev. 4528-45.
Overlapping exists in administration of quasi-criminal laws.	Ev.4528.
Should be enforced by provincial A.-G.	Ev.4531.
Customs offences directed from Ottawa.	Ev. 4530.
More of quasi-criminal law should be Dominion - highway traffic laws and intoxicating liquor laws.	Ev.4532-4; 4536.
Motor manslaughter and criminal negligence also.	Ev. 4537-40.
P.E.I. Law Society asks appointment of fourth Supreme Court Judge.	Ex.162; Ev.4570-76.
Details of number of cases heard in Court of Appeal.	Ev. 7002; Ex.278.
Certain confusion and possible overlapping indicated in narcotic and other federal prosecutions.	Memo of Saskatchewan A.-G.Dept., Ex.78.
Need of Dominion-Provincial collaboration in the treatment of offenders - particularly young offenders.	Canadian Welfare Council Ex.380B, p.43-5.
Need of collaboration in provision of Courts for hearing social causes.	Ex.380B, pp.45-8.
Need of Dominion having full control in enforcement of Dominion revenue laws.	Dom.Dept.of Justice memo, Ex.405; Ev.9905-7.
Reasons for division of responsibility in criminal law between Dominion and provinces.	Ex.405, ; Ev.9907-9.

AGRICULTURE.

(See also DROUGHT CONDITIONS, MARKETING OVERLAPPING and POPULATION.)

GENERALLY:	
Difficulties for agriculture have arisen from change in nature of farming since 1867 - commercial farming has developed, dependent on world markets, which are now uncertain.	Ev.409 (Man.)
Availability of land is of less importance when wheat is only .50¢ bu.	Ev.418-9.
Subsistence farming requires capital - state aid should go cautiously.	Ev. 422.
DOMINION:	
Functions of Dom.Dept.of Agriculture described.	Ex.167, 168, 169, 170, 171; Ev.4743-4829.

AGRICULTURE. (Cont'd.)

DOMINION:

General review of Dept.by Deputy Minister.	Ex.167;Ev.4743-59.
Certain grants by Dom. made to assist provs. financially in their duties.	Ex. 167, p. 7.
No objection from provs. that Dom. is encroaching.	Ev. 4781.
Description of work of experimental farms.	Ex.168;Ev.4782-4803.
No duplication or overlapping.	Ex.168,p.4,5,7 etc. Ev.4783,4787.
So long a s shortage of men and money, chance of duplication negligible.	Ev.4787.
Illustration stations described.	Ex.168,pp.16-18;Ev. 4790-4800.
Many provs. have no research facilities and prov. cannot have national approach.	Ev.4802-3.
Description of Dom. marketing service.	Ex.169;Ev.4803-4814.
Description of Dom.production services.	Ex.170;Ev.4815-20.
Description of Dom.Science Service.	Ex.171;Ev.4821-29.

ALBERTA;

Statistics of agricultural production 1924 to 1934 - $119 M. in 1934, being 68% of total production of $178 M.	Edmonton Ch. of Comm., p. 17.
Hail and crop insurance should be investigated.	Alta. Munic.Districts Ex.242, p. 11.
About 8 M. acres in S.E. is being brought under P.F.R.A.	Ev. 6209.
Need of federal aid to enable farm youth to acquire farms at long term,low interest rates.	Alta.Youth Council, Ex.243,p.3;Ev. 6226.
Instability of agricultural economy - through factors of climate, national fiscal policy, transportation costs and heavy taxes.	United Farms Alta., Ex.255, pp.10-15.
Accumulation of tax arrears tends to prevent effective settlement policies.	Ex.255,p.13.
Charge that taxation on farmers is inequitable and unjust. (Ex.255,p.18) On examination seems unproved and indefinite except as to the tariff.	Ev. 6442-4.
Co-operative methods among producers and consumers should be recognized and encouraged by both Dom. and prov. govts.	Ex.255, pp17-18.
Request that agricultural opinion be consulted in formation of trade treaties,trade policies, etc.	Alta. Co-Operative Council, Ex.256.
Description of soil survey in Alta. by Dr. Wyatt.	Ev.6344-7.

AGRICULTURE (Cont'd.)

ALBERTA:

Description of settlement possibilities in Alta.	Ev.6347-66.
Irrigation costs $50. or $60. per acre and land cannot stand more than $30. or $35. per acre - original estimate of two to three million acres vaailable for irrigation probably too high.	Ev. 6367-8.
Irrigation proposal of Medicine Hat Chamber of Commerce.	Ex.261;Ev.6581-97.
Irrigation proposal of Alberta Sugar Beet Growers.	Ex.262;Ev.6598-6614.

BRITISH COLUMBIA:

Total agricultural land of about 14 M.acres - about 5% of area of prov.	B.C.Br.p.27.
Might be increased to 20-3/4 M.acres including forest lands - 16½ M. acres range land, and 4-1/4 M.acres tillable.	B.C.Br.p.27.
Rural population and tenure and condition of farm lands in B.C.	B.C.Br.p.29.
Irrigation problems in B.C. - 70,000 acres now under irrigation.	B.C.Br.pp.32-4.
Agricultural production 1935,$42½ M. of which $8½ M. exported - subsidiary industry.	B.C.Br. p. 51.
Annual tax on farmers is very low.	
Statement as to agricultural activities in B.C., and overlapping.	B.C.Dept.of Agriculture Ex.212;Ev.5729-5747.

MANITOBA;

Decline in agricultural production from $1400. M. in 1926 to $623 M. in 1935.	Man.Br.Pt.V., p. 2.
From 1925-1930 gross agricultural production of Prairies of $4,327 M.; from 1931-36 $1997 M.	Man.Br.Pt.VIII,p.27.
In Manitoba decline was from $790 M. to $364 M., or $70.M. per year.	Man.Br.Pt.VIII,p.27.
Figures of agricultural production by provs., Man., Sask and Alta.,1926 to 1935.	Man.Br.Pt.VIII,p.44.
In 1925-30 period average price of wheat was $1.43; in 1931-36, was .68¢ - see figures in greater detail.	Ev. 618-9.
Failure of Dom. to assist agriculture as in other countries,e.g., U.K., Australia,Argentine, U.S.A.	Man.Br.Pt.VIII,pp.27-29.
Canada in 1931 paid a.5¢ wheat bonus, costing $12-3/4 M. and other slight aids.	Man.Br.Pt.VIII,pp.29-30.
Effect of climatic conditions - low rain fall, short growing season induce wide fluctuations in yield.	Man.Br.Pt.VIII,pp. 31-4.

AGRICULTURE. (Cont'd.)

MANITOBA:

Long winters increase costs and handicap development of live-stock industry.	Man.Br.Pt.VIII,p.34.
Fluctuation in wheat production for Prairies from 545 M. bus. in 1928 to 164 M. in 1937, average 360 M. bus., and for Manitoba from 60 M. bus. in 1922 to 22½ M. bus. in 1935, 50 M. bus. in 1937.	Man.Br.Pt.VIII, pp. 34-5; Ev. 649.
Outline of Dom. and Prov. activities in agriculture in Manitoba.	Memo of Man.Dept. of Agriculture, Ex. 12.
Urges one Dom. Dept. of Agriculture to avoid overlapping and to have one co-ordinated programme.	Greater Winnipeg Youth Council, Ex. 28, p. 2.

NOVA SCOTIA:

Nova Scotia division of powers between Dom. and Provs.	Ev. 4143.
Agricultural College at Truro maintained by N.S. but serves the three Maritime Provinces.	Ev. p. 4144.
Some duplication of work with experimental farms.	Ev. 4145-6.
Illustration Stations by Dom.	Ev. p. 4148.
Extension service by Prov.	Ev. p. 4149.
Marketing service described.	Ev.p.4150-4157.
Recommendation that more instruction in agricultural subjects should be given rural school teachers.	Ev.p.4162; Ex.149,p. 7.
See generally two exhibits filed by Dept. in N.S.	Exs. 149,150.
N.S. is attempting to induce people to go back to the farm and take up mixed farming.	N.S.Br., pp.138-9; Ev. p. 4079.
Estimated additional annual expenditure needed, $100,000.	N.S.Br., pp.138-9; Ev. 4079.

NEW BRUNSWICK:

Conditions of agriculture in N.B.discussed.	N.B.Br.pp.69-73;Ev.8780-89.
No overlapping.	N.B.Br.,p.69.
Mutual agreement.	Ev.8780.
Prov. activities - education,production and administration.	N.B.Br.p. 69; Ev.8780-1.
Dom. activities - research, grade standards.	N.B.Br.p.69;Ev.8781.
Smoked herring industry of Grand Manan.	Ev. 8783.
Potato marketing in South America.	Ev.8784-5;N.B.Br.pp.71-2.

AGRICULTURE. (Cont'd.)

NEW BRUNSWICK:

Bacon production - competition with Denmark.	N.B.Br.,pp.72-3.
Load on prov. when Dom. discontinued Agri. Education Act of 1913.	Ev.8789.
Also discontinuance of cow-testing service.	Ev. 8789.
Cost of feed grains because of freight rates and tariffs.	St.John Bd.of Trade Ex.369,pp.16-7.
Dep. Min. of Agriculture of N.B. feels research and experimental work and animal health are properly federal matters - the balance of agricultural activities require close contact with conditions and must be local.	Ev. 8781.
Grading of natural products by Dom. absolutely essential.	Ev. 8782.

ONTARIO:

Investment of Prov. in agricultural loans went as high as $49. M.	Ev. 7532-3.
See also	Ont.Br.,Pt.II,p.32.
Agricultural revenues fell from $517 M. in 1928 to $248 M. in 1932 and was $354 M. in 1936.	Ev. 7765.
Gross production per farm was $2700. in 1928 and $1289. in 1932.	Ev. 7765.
Details as to work of departments in Ontario and overlapping.	Ex.315;Ev.7853-76.
Indications that soil is wearing out in Ontario and reflecting itself in animal nutrition - decrease in butter fat in milk.	Ev.7859-60.
Land available for settlement.	Ev.7870-72.

PRINCE EDWARD ISLAND:

Activities in agriculture in P.E.I.	Ev.4603-18.
No overlapping but great co-operation.	Ev.4604.
No better scheme for agricultural work possible.	Ev. 4611.
Youth training activities mainly directed toward agriculture.	Ev. 4605.
Cost is borne 50-50 by Prov. and Dom.	Ev. 4606.
Two experimental farms.	Ev. 4606, 4610.
Prov. could not afford to carry these on.	Ev. 4610.
Marketing should be federal	Ev. 4607-8.
Many deserted and impoverished farms in P.E.I.	Ev.4612-14.

AGRICULTURE. (Cont'd.)

SASKATCHEWAN:

Geography - soil areas - and productivity described.	Sask.Br.pp.127-131.
Agricultural settlement and expansion - number and area of farms and acreage under crops 1901-1936.	Sask.Br.pp.134-138.
Economic farm unit and land tenure in Sask.	Sask.Br.pp.138-47.
Mechanization of prairie agriculture.	Sask. Br.pp.140-2.
Mixed farming impossible owing to lack of moisture.	Sask. Br.p. 147.
Soil survey of Saskatchewan described	Ev. 1688-1697.
Values of agricultural production sold in Sask. 1905-1937.	Sask. Br.p. 172-3.
Average prices for farm products.	Sask. Br. p. 175.
Estimates of average returns per acre and average costs per acre.	Sask. Br.pp.178-80.
Depreciation and capital loss in farm machinery, buildings and equipment.	Sask.Br.pp.196-202.
Estimate of $200 M. needed to restore to standards of 1929.	Sask. Br.p. 202.
Sask. Farm Loan Board incorporated 1917 - loans of over $17 M. - over $3 M. interest owing - deficit of $4-1/3 M. represents probable loss to Prov.	Sask. Br.pp.28-29,373; Ev. 1283-4.
Details of guarantees by Prairie Provs. of wheat pool operations - total of $22 M. of which Sask. assumed $13-1/3 M. amply secured against loss.	Sask.Br.pp.30-1;Ev. 1286-8.
Details of Sask. guarantees to Co-operative Creameries, amounting to $3 M. involving loss of about $1 M.	Sask. Br.pp.31-2; Ev. 1288-9.
Details of hail insurance scheme - municipality may vote in or out.	Ev. 1455-6.
Further greater detail.	Ev. 1639-1644; Sask. Br. pp.162-3.
Tax rate in rural communities about 11 mills - with average tax on a quarter section of $27.40 for municipal school and public revenue taxes.	Ev. 1457-8.
Work of federal departments in Saskatchewan described - work of Prov. departments and university also described.	Memo of Dept. of Agri., Ex.71;Ev.2207-20.
Future of Saskatchewan Agriculture per Hon. J.G.Taggart.	Ev.2135-2171.
No downward trend or permanent decline of rainfall indicated.	Ev. 2136.

AGRICULTURE. (Cont'd.)

SASKATCHEWAN: (Mr. Taggart continued)

Some deterioration in soil, but no serious impairment of productive powers.	Ev.2138-39.
Amount of run-off less than 2% of rainfall and not increasing.	Ev.2141.
Soil-drifting - always a fight, but can escape worst ravages and in most years actually control it.	Ev. 2143-6.
Difficulty in making prairie grass grow again.	Ev. 2146.
Mixed farming may be commercially impossible - wheat is last crop to fail.	Ev. 2147-8.
Out of 33 M. acres under cultivation - 10% should come out and stay out of cultivation, mainly in south and west.	Ev. 2149.
No deterioration in morale of people - 1937 acreage was greater than 1928 - there has been deterioration in equipment.	Ev. 2150-60.
Rust resistant wheat will enable escape from serious damage.	Ev. 2162.
Early maturing wheat avoids most of frost damage.	Ev. 2163.
No land available for settlement in Sask.	Ev. 2165-6.
Irrigation not generally available as solution of moisture problem.	Ev. 2167.
Inter-relation of high rainfall and low temperatures for good crops (Mr.Spence)	Ev.2172-4 and maps in Ex. 69.
Problems of Rehabilitation discussed by Prof. Allen.	Ev.2113-2132;Ex.68.
Agricultural population highly resistant to change.	Ev. 2114.
1930 census shows 2.35 M. acres abandoned, about 4% of agricultural land.	Ev. 2116.
Variability within a single municipality.	Ev. 2119.
General mixture of land classes in Sask.	Ev. 2120.
Need of full study and authority to effect changes within communities and moving people to other communities.	Ev. 2122-4.
No body responsible for settlement and rehabilitation.	Ev. 2125.
Northern Settlers' Re-Estab. Admn. settled many on lands which will be abandoned.	Ev. 2126.
Described by Mr. Davis.	Ev. 2250-1.
Problem of sub-marginal land is a national problem.	Ev. 2127.

AGRICULTURE. (Cont'd.)

SASKATCHEWAN:
Rehabilitation as discussed by Prof.Allen (Cont'd.)

Total area under cultivation 33½ M. acres - 30 M. good land out of 55 M.	Ev. 2130-1.
Prairie Farm Rehabilitation Act (Dom.) discussed by Mr. Spence.	Ev. 2175-2203;Ex.69.
Fencing of submarginal and marginal lands and return to grass.	Ev. 2185-8.
Acquisition of privately-owned lands by arbitration.	Ev. 2189-91.
Small-scale irrigation projects. Example given.	Ev.2191-6. Ev. 2202-3.
Need of continuing rehabilitation work even if two or three good crops.	Ev. 2200.
Rehabilitation and development in agriculture necessary.	Sask.Br.p.322-4.
Urge Dominion responsibility for rehabilitation.	United Farms of Sask.,Ex.83.

Agricultural Education.

N.S. claims need of $50,000. annually for agricultural education.	N.S.Br.p.135.
History of Dom. assistance - formerly paid $82,000 per year - Prov. now spending $13,000.	Ev.pp.4072-3.
In N.B. a Department of Agricultural Education was organized in 1913.	N.B.Br.p.33.
Since discontinued for lack of money.	Ev. 8634.
Disastrous effect of withdrawing temporary Dominion grants.	N.B.Br. p. 35.
History in N.B. of experience under Act of 1913.	Ev.8651 A -8651 F; N.B.Br.pp.69-70;Ev. 8789.
Dominion grants for agricultural education from 1913-23 averaged $327,000. for Ontario.	Ont.Br.Pt.II,p.43; Ev. 7656.
Saskatchewan gives very little instruction in education because of inability of students from farms to subsist during course.	Sask.School Trustees Assn., Ex.61,p.5.
See however submission of University of Saskatchewan to indicate this applies to agricultural education in the technical schools.	Ev. 1931.
University education in agriculture is extensive, 1/3 of University budget.	Ev. 1926-7.

Crop Insurance.

Sask. urges that crop insurance be a supplement to unemployment insurance.	Sask.Br.p.277,332.

AGRICULTURE. (Cont'd.)

Crop Insurance (Cont'd.)

Dom. and Prov. having spent $110 M. in Sask. in last six or seven years and as variations in conditions will recur, should begin preparation now.	Ev. 1856.
Outlined scheme would be actuarially sound but $500,000. per year would be needed at the start for administration and research.	Ev. 1857.
Outline of scheme, for 40 or 50% coverage of average production, with tentative rates for each municipality - one example of 40% coverage in a municipality would be cost of 3 bus. per acre - works out at $1. wheat to $48. premium for return of $912. for total loss on a quarter section.	Ex. 60 Ev. 1859-74.
Dominion should support crop insurance as possible compensation for effects of tariff on Saskatchewan.	Regina Bd. of Trade, Ex. p. 8.
Dominion control over crop insurance asked.	United Farmers of Sask., Ex. 83.
Scheme of crop insurance would greatly aid the municipalities of the Province.	Sask..Br.p.71-2.
A system of crop insurance with federal support should be inaugurated.	Sask.Assn. of Rural Munic., Ex.52,p.5; Ev.1639.
Ontario objects to crop insurance being linked with unemployment insurance - farm employment in the west a highly uninsurable risk.	Ont. Br.,Pt.I,p.9; Ev.7412 A.
Charlottetown Board of Trade thinks crop insurance desirable in principle.	Ev. 4365.

AMENDMENTS OF THE CONSTITUTION.

See CONSTITUTIONAL MATTERS - METHODS OF AMENDMENT.

ANNUAL CONFERENCES.

See DOMINION-PROVINCIAL RELATIONS.

ANNUITIES.

See INSURANCE.

AREAS AVAILABLE FOR SETTLEMENT.

See POPULATION.

ATTITUDES TOWARD COMMISSION.

GENERALLY;

Chairman outlines character and scope of Commission's work.	Ev. 2 - 6.

ATTITUDES TOWARD COMMISSION. (Cont'd.)

GENERALLY; (Cont'd.)

Chairman's statement at Toronto that Commission is a fact-finding body, whose function was not to revise the Constitution but to find facts and to make recommendations as to changes.	Ev.7452 B - 7452 C.
Outline of work of Commission by Dr.Sirois at Quebec.	Ev.8119-25.
Statement of Dr. Dafoe at Quebec as to work of Commission.	Ev. 8127-8.

ALBERTA:

Questions to Alberta Government.	Ev. 6620-25.
Refusal to produce Deputy Ministers for examination as to overlapping.	Ev. 6626.

BRITISH COLUMBIA:

Following requests for a special Commission to examine British Columbia's claims the Prov. was assured that this Commission would hear special claims from B.C. and thus B.C. occupies a special position before this Commission.	B.C.Br.p.22;Ev. 4980,5235.
British Columbia urges that Dominion should present a brief to the Commission.	Ev. 4878.

MANITOBA:

Pleasure at appointment of Commission - willingness to co-operate - and approach based on desire for greater national unity.	Ev. 6 - 10.

NEW BRUNSWICK:

Prov. claims properly a subject of direct negotiation between Dominion and Provinces - will not accept findings of Commission as decisive - but will lay all facts before Commission as a fact-finding agency of Dominion.	Ev. 8495-6.

NOVA SCOTIA;

Willing to assist in re-examination of Dominion-Provincial Relationship and hopeful of happier relations as a result.	Ev. 3854.

ONTARIO:

Objection to having Dominion-Provincial relations examined by a Commission (per A.-G.Conant)	Ev. 6629.
Hepburn protests that he did not hear of Commission until he read it in newspaper. Suggestion that other Provinces knew in advance - protest at appointment of a Commission by Order-in-Council instead of	

ATTITUDES TOWARD COMMISSION. (Cont'd.)

ONTARIO: (Cont'd.)

Act of Parliament.	Ont.Br.,Pt.I,pp.1-3.
Suggestion that the structure of Confederation should not have been assigned to a Commission, but should be dealt with by Dominion-Provincial conference.	Ont.Br.Pt.I,pp.1-3.
Ontario not before the Commission as an applicant or a defendant.	Ont.Br.Pt.I,p.4.
Better to discuss inter-provincial relations in conference rather than separately make cases before a Commission.	Ont.Br.Pt.I,p.25.
Questions to Ontario Government.	Ev. 8111-17.

PRINCE EDWARD ISLAND:

Willingness to co-operate.	Ev. 4322-3.

QUEBEC:

Refusal to admit power of Dominion to investigate finances of Prov. - Prov. not appearing as applicant or defendant and will not be bound by report.	Memo of Quebec Govt. Ex. 341A, 341B.
Questions to Quebec Government.	Ev. 8487-92.
Attitude of Quebec Government disclosed in correspondence between Dr.Simis and Mr. Duplessis and Mr. Beaulieu.	Ex. 390,391,392,393.

SASKATCHEWAN:

Saskatchewan is co-operative, and seeks to speak as Canadians and not out of the special problems of the last year.	Ev.1183-7; Sask.Br. pp. I and II; Ev. 1199.

AUSTRALIA.

(Note: Reference is here made to some of the more important citations to the Commission of the Australian experience.)

Forced refunding of internal debt in 1932 has not resulted in as low interest rates as Canada has achieved.	Ex. 272, p. 10, Dom.Mtge. & Inv.Assn.; Ev.6857-8.
Saving on interest rates by refunding almost offset extra cost of service on loans held abroad.	Man.Br.Pt.III,p.5.
Interest rates were reduced horizontally apart from individual ability to pay.	Man.Br.Pt.VIII,p.48.
Statistics of national debt and interest charges.	Man.Br.,Pt.III,p.26.
Provisions as to Grants Commission in Australian legislation.	N.S. Br., p.25.
Test of fiscal need has been applied with considerable success.	Ev. 3967; N.S.Br.pp 67-8.

AUSTRALIA. (Cont'd.)

Difficulties created by reason of incidence of the tariff.	N.S.Br., p.86.
Necessity in a federation to modify rule that one government should not spend what another raises.	N.S.Br., p.84.
In assessing the effect of Commonwealth policy, necessary that injuries should beset off against advantages.	N.S.Br., p. 87.
Australian Grants Commission did consider the effect of tariff policy.	N.S.Br., p.88.
Need is basis of grant, but tariffs may create need.	Ev. p. 4005.
"Grant is not merely for the relief of distress but covers the effective forces arising from geography, from economic conditions or from national policy which tend to make it impossible for a state to give its citizens a standard of public services necessary for a state in the Commonwealth" - quoted from Fourth Report.	Ev. p. 4006.
Economic inquiry into effects of the tariff.	N.S.Br.pp.97-8.
Personnel of Commission.	Ev. p.4024.
Amount of grants made by Commonwealth to States.	N.S.Br., p.112; Ev. 4040-5.
Before aid is granted Commission considers if state has made reasonable efforts and where there has been extravagance or mistake efforts should be greater, but not to exceed a certain maximum.	Ev. p.4046.
Result of monetary policy was to give 25% increase to food producers in Australia.	Man.Br.Pt.III, p.2-3.
Grants Commn. measured benefits to claimant states of monetary policy, and losses from tariff policy for a balance, in Canada both policies produced losses to western Canada.	Man.Br., Pt.III, p.6.
Monetary policy was forced on Australia by abandonment of gold.	Ev. 86.
Sask. quotes Australian monetary policy ∂ an attempt to preserve national income rather than sound money.	Sask.Br., pp.242-4.
Australia was forced off gold as Canada was, but after that she controlled her currency in the broad national interest.	Ev.1807.
Contribution to Australianrecovery by Japanese market for wool.	Ev.1818-9.

AUSTRALIA. (Cont'd.)

Discussion between Comr. Angus and Mr.Imrie as to method of operation of Australian Grants Commission in regard to national policies.	Ev.6030-34.
Grants Commission (Second Report) points out that in a federation some confusion is inevitable but this is better than that a unified authority should make an ineffective attempt to administer and control the details of the life of the whole group.	Ont.Br.,Pt.II,p.13.
Grants Commission points out need to consider tariff as only part of federal policy - it might adversely affect a prosperous district - and a claim based on this ground was rejected.	Ont.Br.,Pt.II,p. 79;Ev.7753-4.
It did, however, in the Fourth Report, indicate that even if valuation of policies were attempted, no substantial balance resulted.	Ev.7759-61.
Experience with conferences between states and the Commonwealth indicates usefulness of such conferences in preparing for legislation.	N.S.Br.,pp. 40,41, 42,43.
Taxation of banks in Australia.	Ev. 3166-7.

BANKRUPTCY AND INSOLVENCY.

Provincial legislation creating priorities has interfered with the original intention of the Bankruptcy Act.	Memo Sutp.of Bkcy. Ex.398;Ev.9648-55.
Difficulties created by divided control of bankruptcy courts, where provincial courts do not follow precedents of other Provinces.	Ex.398;Ev.9655-7.
Difficulties in the prosecution of bankruptcy offences.	Ex.398;Ev.9659-63.
Opinion that provincial legislation as to bankruptcy of municipalities is valid until the Dominion passes over-riding legislation under its bankruptcy power.	Memo Supt.of Bkcy. Ex.398; Ev.9657-9658A.
Doubt as to validity of provincial legislation for municipal debt adjustment.	Ex.272,p.81 (Dom. Mtg & Inv.Assn.; Ev.6966-68.
Possible advantage in some constitutional uncertainty.	Ev. 6997.

MUNICIPALITIES:

Discussion between Chairman and Mr.Major (Man.) as to jurisdiction over bankrupt municip. - Chairman

BANKRUPTCY AND INSOLVENCY. (Cont'd.)

MUNICIPALITIES: (Cont'd.)

raises question - Major does not give direct view. Ev.267-70.

Possible constitutional difficulty in dealing with bankrupt municip.,e.g. R.M. of St. James (Man.), which is clearly bankrupt. Ev.980-2.

Chairman states Commn. in its report will have to deal with which Government should have jurisdiction over insolvent municips. Ev. 984.

B.C. suggests bankruptcy should be clarified so as to prevent Dominion, a s in Farmers Cred.Arr. Act, interfering with provincial contracts with individuals. B.C.Br.p.354;Ev. 4865-7.

Possible uncertainty as to constitutional position of municip. refunding scheme in B.C. Ev. 5535-6.

Ontario provisions for municipal refunding. Ev. 7727-8.

Desirability of having clarification of jurisdiction of prov. as to municipal debt and interest and extra-territorial effect of provincial legislation. Ev. 7734-6.

BANKS AND BANKING.

See COMPANY MATTERS.

BRITISH NORTH AMERICA ACT.

See CONSTITUTIONAL MATTERS.

BUDGETS.

See PUBLIC FINANCE.

BUSINESS REGULATION.

See COMPANY MATTERS - INDUSTRIAL PROBLEMS.

CITIZENSHIP.

See FUNDAMENTAL RIGHTS.

CIVIL RIGHTS.

See FUNDAMENTAL RIGHTS.

CIVIL SERVICE.

See ADMINISTRATION EXPENSES.

COLLECTION OF TAXES.

See TAXATION - COLLECTION OF TAXES.

COLONIZATION.

See POPULATION.

COMPACT THEORY OF CONFEDERATION.

See CONSTITUTIONAL MATTERS.

COMPANY MATTERS. (See also INDUSTRIAL PROBLEMS, INSURANCE.)

JURISDICTION AND REGULATION:

Activities of Dominion and Provinces in company sphere described by Dr. Coleman. Ev.3439-72.

Revenues and expenses of Dominion Companies Branch given. Ev. 3470-1.

Dominion discourages federal incorporation of merely local undertakings. Ev. 3443.

Attempts to reach uniformity in Companies Acts and in Company returns and security frauds administration. Ev. 3444-8.

There is a field for both local and national incorporation and there are advantages in local control of securities. Ev. 3449.

Everything which is desirable can be done without any re-allocation of powers. Ev. 3452.

Exclusive federal control would require local offices and would not decrease administrative expenses. Ev. 3467.

B.C.Government believes provincial jurisdiction over companies should remain but provinces should reach agreement for uniformity in legislation and regulations. Ev.5540-1.

Gives revenue in 1937 of $88,000. and expenditure of $13,188. B.C.Companies Br. Memo,Ex.224,p.1.

No overlapping except in inspection of trust companies or where Dom. company seeks registration in B.C., has certain filings to make. Ex.224,pp.1-2.

For only a Dom. administration would require prov. branches - prov. dept. more accessible to the public. Ex.224,p.2.

Greater uniformity of returns - B.C.Companies' Registrar not sympathetic. Ev.5830-34.

Duplicate inspection of trust companies in B.C. Ev.5834-5.

Security frauds information cannot be made uniform. Ev.5835-6.

B.C. Income Tax Comr. questions difficulty arising from duplication of company returns, but argues difficulties from lack of co-operation in audits. Ev.5377-9.

COMPANY MATTERS. (Cont'd.)

Man. says some government regulation of business to enforce uniform conditions of competition is necessary, and this is national problem.	Man.Br.II,pp.25-6; Ev.p.55.
Sask. criticizes centralization banking instits. Convenience of public might require local offices if Dominion took over incorporation.	Ev.1237. Memo Man.Companies Branch,Ex.14-Ev.743.
Difficulties in way of a uniform Companies Act are from letters patent and registration systems in vogue.	Ev.744.
Man. revenue from incorporation of Companies 40 to $50,000.	Ev.744.
4061 Companies registered in Man.; 2,668 are Man. Companies; 875 Dominion, and 518 other provs. and countries.	Ev.745.
No special importance in provincial incorporation apart from revenue.	Ev.746.
Inspection of inter-prov. Companies,taxation of inter-prov. Companies, and security frauds legislation could be more efficiently handled by Dominion department.	Ex.14.
Urges a Dominion-wide Companies Act and sole federal authority to incorporate companies - to avoid duplication in taxation and in making returns, and to prevent incorporation in provs. where regulations are most lax.	Greater Winnipeg Youth Council Ex.28,p2.
N.B. approves of brief submitted by Dr. Coleman at Ottawa as to company administration, etc.	Ev.9106.
N.S. requirements as to company returns described.	Ev.4087-4096.
Attempts made for uniformity of returns.	Ev.4088.
Ordinary companies taxed on capital.	Tax returns,Ev.4089.
Insurance companies taxed on premiums.	Ev.4090.
Banks taxed on 1/15 capital.	Ev.4090.
Trust and loan companies on income and capital.	Ev.4090.
N.S. agrees that the forms for annual and other returns should be made uniform.	Ev.p.3949-50.
N.S. agrees there should be uniformity in regulations governing issue of securities but not that approval of issue by one should be accepted by all.	Ev.4221.
Ont. agrees fully with Dr. Coleman's views as to jurisdiction over Companies and the Ont. Securities Commissioner also agrees with Dr. Coleman as to regulation of securities.	Ev.7851.

COMPANY MATTERS. (Cont'd.)

JURISDICTION:

P.E.I. believes that present division of jurisdiction is working satisfactorily and without undue friction or overlapping.	P.E.I. Br.p.50.
Sask. does not suggest that Dominion should take over sole control of company incorporation	Ev.2290.
Uniformity of provincial Companies Acts through provincial negotiation urged.	Can. Chamber of Commerce,Ex.394.p.9. Ev.9526, 9550.
Dominion should have jurisdiction over security frauds prevention.	Ex.394,p.10;Ev.9525.
Companies doing business on a national scale should be under federal control.	Halifax Bd.of Trade, Ex.159.p.1.
Business on a national scale should be under Dominion jurisdiction.	Winnipeg Bd.of Trade, Ex.17,p.3.
Unnecessary provincial regulation and multiplicity of returns.	Ex.17,p.3.
Criticism of existence of nine provincial sets of corporation laws.	Montreal Bd.of Trade, Ex.342,p.4.
Dominion should have sole control of company law and of security frauds regulations.	B.C.Bds.of Trade, Ex.188,p.13.
Annual financial statements totalling 47 in number required from insurance companies.	All-Canada Insurance Fedn.,Ex.94,p.7, Ev.2566.
Multiplicity of forms and returns protested.	Invest.Dealers Ex.108, p.15.
Qualification of issue of shares in one jurisdiction should be accepted in all.	Ev.3208-9.
Need of clarification of Dominion Companies Act as to underwriters and duties on sale of securities.	Ev.3209-10.
Licensing and registration of brokers and salesmen should be prov.	Ev.3218.
Request for standardization of company forms.	National Construction Council, Ex.282,p.17.
Dominion should regulate industries engaged in interprovincial commerce.	Can.Chain Store Assn. Ex.279,p.6,Ev.7016.
Mercantile law, including companies and insurance should be given to Dominion - as "property" in a wider sense than "property and civil rights".	Native Sons of Can. Ex.33,p.26.
Extension of centralized control over companies and particularly over sales of securities asked.	Alta.C.C.F.Clubs, Ex.257,p.12.
Dominion should have complete control over companies to be able to control monopolies.	Communist Party, Ex.401,p.41. Ev.9749-50.

COMPANY MATTERS. (Cont'd.)

Regulations governing incorporation of companies should be revised either by uniform provincial legislation or centralization of control.	Economic Reform Assn. Ex.339,pp.4-5.
One Dominion-wide Companies Act and exclusive jurisdiction in Dominion to incorporate companies recommended.	Greater Winnipeg Youth Council, Ex.28,p.2.
Federal legislation governing incorporation and regulation of producer - consumer co-operatives requested.	Housewives Assn.of Can. Ex.340,pp.6-7.

LOAN AND TRUST COMPANIES:

Functions of Dominion Dept. of insurance as to loan and trust companies.	Ex.322 ,p.2.
Functions of Ont. Dept. as to loan and trust companies.	Ex.322,p.3.
Ont. dept. mainly deals with companies incorporated by prov.	Ex.322,p.3.
Comparative importance of Dominion and prov. companies.	Ex.322,p.4.
Duplication of inspection for license occurs, only in special cases does Ont. inspect Dominion licensees.	Ex.322,p.5.
Duplication in annual reports.	Ex.322,p.5.
Ont. loan and trust companies administration costs about $13,000 yr.	Ex.322,p.6.
No advantage to be gained by change in present jurisdiction - such overlapping as exists is neither harmful or costly.	Ex.322,p.7.
No association and no real effort to have uniformity of returns.	Ev.7926.

TRUST COMPANIES:

Dominion companies are closely inspected by Dominion Superintendent of Insurance - this accepted by N.B., N.S., and Sask - but others, especially B.C. and Ont. also inspect.	Dom.Mtg. and Invt. Assn.,Brief Ex.95; Ex.95,pp.2-3.
N.S. and N.B. use Dominion to inspect local companies.	Ev.2588.
Detailed and voluminous annual returns to all 10 jurisdictions.	Ex.95,p.3.
One company makes 149 page Ont. report and 140 page Dominion report - 725 hours time needed.	Ev.2589.
Great need for uniformity.	Ex.95,p.3.
Dominion should inspect all companies, both Dominion and prov.	Ex.95,p4,Ev.2590.

COMPANY MATTERS. (Cont'd.)

TRUST COMPANIES: (Cont'd.)

Taxation of trust companies defined	Ex.95,pp.4.
Dominion and provs. tax net income	Ex.95,p.5.
Taxes in 1935 were 23.7% of net income of thirty-five companies.	Ex.95,p.6.
Represents 4.8% return on capital.	Ex.95,p.6;Ev.2597-8.
Trust companies frequently collect taxes for governments at great expense to them.	Ex.95,pp.7-9
Most equitable tax would be on net income from business transacted in prov. - collected by Dominion and allocated to Prov.	Ex.95,p.9.

LOAN COMPANIES:

Regulation of loan companies described.	Dom.Mtg.& Inv.Br., Ex.95,pp.19-21.
Same duplication of jurisdiction as with trust companies.	Ex.95,p.19.
Dominion should alone inspect both Dominion and provincial companies.	Ex.95,p.20.
Taxation of loan companies.	Ex.95,pp.20-21 and Appendix.
Should have one collection by Dominion Income Tax Branch.	Ex.95,p.20.
Should be a provincial net income tax on business transacted in province.	Ex.95,p.20.

CORPORATION TAXES:

See also TAXATION: INCOME TAX, INSURANCE, RAILWAYS AND TRANSPORTATION.

Canadian industry has to look to 245 statutes with 943 amendments for its taxation.	C.M.A.Br.,Ex.88,p.1; Ev.2315-7.
Complexity and lack of uniformity in returns and regulations.	Ex.88,p.2;Ev.2319.
One large company requires twelve full-time employees for returns.	Ev.2320.
Different meanings of "carrying on business."	Ev.2322.
Discrimination between provinces.	Ex. 88.
Should be only one return, one collection, one audit for income and capital taxes.	Ex.88,p.8.
Allowances for obsolescence should be included in depreciation.	Ex.88,p.8;Ev.2367-8.
Extent of contribution by manufacturers to government revenues.	C.M.A.Br.,Pt.V,Ex.90.

COMPANY MATTERS. (Cont'd.)

CORPORATION TAXES: (Cont'd.)

Taxation of Banks - described	Can.Bankers Assn. Brief,Ex.107, Ev.3135-80.
Appendix to Brief contains statement of various taxes paid - lack of uniformity.	Ex.107,p.3.
Taxes represent about 30% of profits - average profits 4.33% on shareholders investment.	Ex.107,p.5.
Tax on capital considered unfair.	Ev.3143.
Tax on the volume of business is most logical and equitable.	Ev.3143;Ev.3170-1
No equitable ground for special levies against banks.	Ex.107,p.9.
Willing to accept usual corporation taxation.	Ev.3166,3170.
Bank taxation in Australia.	Ev.3166-7.
Bank taxation should be centralized.	Ex.107, p.9, Ev.3167.
Dominion collects and distributes to provs.	Ev.3170-1
Multiplicity of Dominion - Provincial and Municipal taxation on insurance companies.	Ex.94,pp.9-11.
Dominion should have sole right to levy tax on corporation profits, subject to such division among provinces as may be decided upon	Can.Chamber of Commerce,Ex.394,p.5.
Tax on capital of corporations should be abolished.	Ex.394,p.5.
Dominion should have sole power to levy corporation taxes - would avoid duplication, extra costs of collection, allow payment of costs of social services, and would prevent unfair competitive advantages to certain business through unequal provincial laws.	Ed.Ch.of C. p.52.
Duplication of taxes on corporations protested.	Calgary Bd. of Trade, Ex.249,p.4.
Provincial taxes on extra provincial companies should be based on part of the capital used in the prov.	Halifax Bd.of Trade, Ex.159, pp.1-2.
Need of reciprocal provincial agreements to eliminate double corporation taxes.	Montreal Bd.of Trade, Ex.342,p.4.
Provs. should vacate field, Dom. use income for added services or return to provs. on weighted economic index.	Ev.8146.
Two taxes in Que. - a corporation capital tax and a corporation profits tax.	Ex.342,pp.23-5.
Objection to capital tax as a capital levy without relation to ability to pay - double taxation of subsidiaries.	Ex.342,p.24.

COMPANY MATTERS. (Cont'd.)

CORPORATION TAXES: (Cont'd.)

Recommend abandonment of capital tax and increase in corporation profits tax to offset loss of revenue, latter to be collected by Dominion to avoid present duplication of returns.	Ex.342,pp.24-5 Ev.8179-80
Provincial taxes on corporation should be on volume of local business, not on total capital.	Ch. de C.Montreal Ex.343, p. 37.
Income taxes on corporations should be based on average over five years and should not be re-invested after 3 years.	Ex.343, p. 37.
Complaint against duplication and overlapping of corporation taxes in Canada.	Toronto Bd. of Trade, Ex.268,pp.30-2.
Special objection to taxes on capital and place of business regardless of the existence of profits.	Ex.268,p.33.
Inequitable taxation companies doing business on a national scale - e.g. taxation in individual provs. on their total business or total capital. Dominion should have jurisdiction over business on a national scale.	Winnipeg Bd.of Trade, Ex.17,p. 3.
Business difficulties caused by legislative constitutional difficulties and attempts of governments to extend jurisdiction.	Ex.17, p.3.
Taxation by provs. varies and is based on expediency or on what the traffic will bear - taxation of capital without reference to income - use of taxation to discriminate against extra provincial corporations.	Citizens Research Ins., Ex.267,pp.87-90.
Tax on excess profits for debt redemption suggested.	Alta. C.C.F. Clubs, Ex.257, p.4.
Taxation of net profits of corporations should be given to the Dominion exclusively.	Communist Party, Ex.401,p.61.
Dominion should increase rates and impose tax on undisturbed profits.	Ex.401,p.69.
Exemptions on mining companies should be removed.	Ex.401, p.69.
Should be a special tax on corporations which receive dividends from other corporations.	Ex.401, p.69.
Opinion in Sweden that it would be desirable to have no corporation taxes (per Dr. Myrdal).	Ev.9138.
In B. C. Prov. income tax reaches 4,027 corporations.	Farris Br.p.31.
76% of total collections of $7,408,000 were from corporations.	Farris Br. p.31.
Corporation tax an injustice, in comparison with tax on partnerships.	Victoria Ch. of Commerce,Ex.202,p.2
Should be cooperation between governments as to returns.	Ex.202,p.2

COMPANY MATTERS. (Cont'd.)

CORPORATION TAXES: (Cont'd.)

Multiplicity of taxing statutes - Nova Scotia disagrees with C.M.A. brief as to number but agrees should be consolidated.	Ev.p.4213-15.
N.S. charges same license fee to Dominion as to domestic companies but charges foreign companies (inc. those from other provs.) on a higher scale.	Ev.pp.4094-5.
Yields from corporation taxes in N.S. and Ont. compared.	N.S.Brief,p.108.
N.S. suggests should be in Dom. hands to be national in scope and progressive in character.	Ev.p.4062.
Difficulties in N.S. as to taxation of companies without resident agents.	Ev.4064.
Agreement with proposal for Dominion to tax Dominion companies and distribute them in proportion to the sales in each province.	Ev.p.4065.
History and description of Ontario corporation taxes.	Ont.Br.Pt.III, pp.1-11,Table 9.
History and description of Ontario Mining tax	Ont.Br.Pt.III, pp.12-3,Table 10. Ev.7885-6,Ex.318.
Dominion income tax on corporations affects adversely the Ont. revenue from mining companies - suggestion that Dominion should not tax on actual mining operations.	Ont. Br. Pt.II., pp.50-5.
Of total taxes by mining companies in Ont., 72% to Dominion, 22% to Prov. and 6% to Municipalities.	Ont.Br.Pt.II,pp.50-5.
Dominion income tax by corporations totalled $43 M. in 1936 as compared to $33 M. personal income tax.	Ev.7618.
Ontario feels it is desirable to have reciprocal prov. agreements as to corporation taxes to prevent duplication.	Ev.7667.
P.E.I. taxes under income tax acts - plus registration fees.	Ev.4561.
System of taxation of companies - security holding companies - not subject to succession duties where holders of shares not domiciled in P.E.I.	Ev.4562-3.
Uniformity of company returns would be feasible but not necessary so far as P.E.I. concerned.	Ev.4593.
Details of corporation taxes in Sask, on various types of corporation.	Sask.Br.pp.76-81.
Receipts from corporation taxes in various provs. 1932,1933.	Sask.Br.pp.122.

COMPANY MATTERS. (Cont'd.)

CORPORATION TAXES: (Cont'd.)

Corporation taxes should be taken over, and levied exclusively by Dominion. — Sask.Br.pp.122-3, Ev.1589-1598-9.

Would avoid multitudinous returns. — Ev.1599.

Alternatively some method should be adopted to enable provs. to tax effectively outside companies. — Sask. Br.,p.126.

CONCURRENT POWERS.

See PARTICULAR SUBJECT - HEADINGS.

CONDITIONAL GRANTS.

See SUBSIDIES AND GRANTS.

CONFEDERATION

See particularly CONSTITUTIONAL MATTERS - INTENTIONS AND DIFFICULTIES.

CONFERENCES BY PROVINCES.

See DOMINION - PROVINCIAL RELATIONS.

CONSERVATION.

See NATURAL RESOURCES.

CONSTITUTIONAL AMENDMENT.

See CONSTITUTIONAL MATTERS - METHODS OF AMENDMENT

CONSTITUTIONAL MATTERS.

See also DOMINION - PROVINCIAL RELATIONS,
DISALLOWANCE,
FUNDAMENTAL RIGHTS,
NATIONAL UNITY,
PRIVY COUNCIL APPEALS,
TREATY-MAKING POWER,
UNION OF PROVINCES
and particular subject matters of legislation.

INTENTIONS OF CONFEDERATION:

Financial arrangements of Confederation were a compromise, designed to meet local and immediate circumstances with a view to facilitating the consummation of Confederation - intended to have complete revision later. — B.C.Br.p.3;Ev.5930.

Speech of Hon. Jno. Hart (B.C.) quoting Sir Chas. Tupper that financial clauses of B.N.A. Act never intended to be permanent, but only temporary until a proper examination by a commission into needs of provs. — Ev.8560-1;Ev.5930.

CONSTITUTIONAL MATTERS. (Cont'd).

INTENTIONS OF CONFEDERATION: (Cont'd.)

B.C. entry was also on a compromise basis - population basis again applied, only a makeshift measure of need. B.C.Br.p.4.

Discussions in B.C. Leg. Council as to entry into union rebutting suggestion that railway was intended as inducement to B.C. Ev.4968-74.

Intended to give Dominion all great subjects of legislation - giving to provs. matters of local importance. Man.Br.II,p.5.

Extracts from Confederation speeches. Man.Br.II,pp.6-8.

Financial arrangements at Confederation made with relation to limited powers and limited revenue sources of provs. Man.Br.Pt.VII.pp.1-4.

Galt's Sherbrooke speech. Man.Br.Pt.VII,pp.2-4.

B.N.A. Act was expression of philosophy of laisser faire - social services, and industrial regulation were not contemplated as within the proper functions of government. (Per Rogers). Man.Br.Pt.VII,pp.10-1

Two concurring streams of thought in Maritimes - one for Maritime Union the other for Canadian Union - history of conferences. Ev.9037-39.

Basic error in original financial arrangements that expenditures would grow with population; instead have grown from expansion of functions - See Jones' Commission Report - quoted. N.S.Br.p.89.

N.B. states the provinces were independent sovereign states and the Dominion exists by reason of the will of the provs. N.B.Br.,p.7.

Mr. Jones admits this is not technically true. Ev.8542.

N.B. claims that after Confederation N.B. continued to be a separate and distinct sovereignty. N.B.Br.,p.48.

N.B. contends that it was not contemplated at Confederation that the tariff would be used for other than revenue purposes. The whole financial picture was charged by the National Policy, 1879. N.B.Br.p.47.

Ont. deals with the nature and purposes of Canadian federation. Ont.Br.Pt.II,pp.2-7.

Chairman refers to Haldane decisions as to nature of Canadian federation. Ev.7946;Ev.7971-2.

Chairman indicates that there was a combination of old provs. and a re-division by B.N.A.Act. Ev.7948.

Bank of Toronto and Lambe reference to a "carefully balanced constitution under which no one of the parts can pass laws for itself except under the control of the whole." Ont.Br.Pt.II, p.5. Ev.7948-9.

CONSTITUTIONAL MATTERS. (Cont'd.)

INTENTIONS OF CONFEDERATION: (Cont'd.)

At Confederation there was definite and bitter opposition to concentration of political power. Ont.Br.Pt.I,p.5.

The accumulation of power leads to autocracy; its distribution makes democracy possible. Ont.Br.Pt.I,p.7.

Subsidies and revenues from public domain intended to provide sufficient revenue for Prov. - change in conception of functions of government - since 1900 Dominion expenditures have increased four times,provs. have increased 13 times. Ont.Br.Pt.II,p.15.

It was expected that direct taxation would not have to be resorted to. Ont.Br.Pt.II,pp.45-49

Change may have been brought about by women's franchise. Ev.7573.

History of P.E.I. entry into Confederation. P.E.I.Br.pp.7-9.

In 1867, federal union rather than legislative, was formed for the express purpose of conducing toward the welfare of the provs.-this means that it was intended that each prov. should be in a position to perform the duties assigned to it by the Constitution. Sask.Br.pp.5-6.

Development of social functions of government as known today, not contemplated in 1867 - changes make necessary certain amendments. Sask.Br.p.9.

"Confederation was in essence a vision, a spirit, and a purpose - these far transcend in importance the textual framework of 1867". Ed.Ch.ofC; Ex.236,p.6.

Purpose was to build a strong and united nation with large and residual powers in the central government. Ed.Ch.of C., Ex.236,p.9.

General agreement with Man.Br. Pt.II as to intended division of powers. Ed.Ch.of C.p.9.

Speeches of Macdonald Cartier, Galt and Lord Carnarvon as to intention to have a strong central government. Ed.Ch.of C., Pp.9-10.

Federal power of disallowance and system of subsidies indicate intention of a strong central government. Ed.Ch. of C., pp.10-11.

Need to return to original intention - to transfer services to the Dominion and to have a re-allocation of financial powers. Ed.Ch.ofC.p.12.

Distribution of powers in 1867 is foreign to an alliance of independent sovereign ties; a new state, a nation was intended - all provincial authorities were constituted de novo. Native Sons of Can.Br. Ex.33,pp.1-4; Ev.1156 et seq.

This was so apparent at Confederation that men like Dorion and Howe opposed it. Ex.33,p.8.

CONSTITUTIONAL MATTERS. (Cont'd.)

INTENTIONS OF CONFEDERATION: (Cont'd.)

Original intent of Confederation should only be considered to determine contractual rights if any, but re-casting of constitution should be made in light of modern conditions and past experience without too strict regard for original intent.	Canadian Legion; Ex.356,pp.3-4.
Intention in 1867 was (1) to create a single federal state (2) to adopt responsible, democratic government (3) to protect minority rights (4) to create a national government empowered to deal with national problems and with residuary powers and (5) ro proceed toward legislative unity in property and civil rights except in Quebec.	League Social Reconstruction, Ex.99,pp.2-11.
Obstacles to achievement of these purposes were (a) appeal to P.C. allowed loose federation to prevail (b) reduction of central powers created sectionalism (c) trend toward monopoly control in Canadian economy.	Ex.99,pp.11-18.
Of original purposes (1) and (3) were achieved (2) is in some danger (4) and (5) failed.	Ex.99,p.18.
Idea of federation in 1867 was one with more unity than usual meaning of word.	Ev.2778.
Sec. 94 of B.N.A.Act could have been used to enact laws as to a particular subject such as unemployment insurance - to be adopted by provs.	Ev.2779-83.
Two new purposes desirable (1) a basic minimum of social security for every citizen.	Ev.2796.
(2) the control and direction of economic activity.	Ev.2805 et seq.
Both should be Dominion powers, the former concurrent, the latter exclusive.	Ex.99,pp.19-26.
Submission that there were two important principles in the B.N.A.Act - (1) the principle that local matters should cease to be prov. when they attain national significance (2) the principle that national matters when not specifically provided for should fall within residual Dominion power.	Trades and Labour Congress, Ex.106,Ev.3085-3133.
Submission that it was intended to give Dominion larger powers and provs. the lesser, where uniformity of legislation necessary, Dominion has power	Ex.106,pp.10-12.
Confederation agreement not arbitrarily or accidentally effected but represented the maximum in workable terms acceptable to the original group of well-developed, autonomous states, each of which had a definite system of government, fixed social customs and institutions of community life.	Can.Welfare Council, Ex.380 B. p.4.
Macdonald's idea of strong central government to protect the minority.	Can.Ch.of Comm., Ex.394,pp.2-3.

CONSTITUTIONAL MATTERS. (Cont'd.)

CERTAIN DIFFICULTIES ARISING SINCE CONFEDERATION:

B.C. supports view that, since 1867, the whole conception of government has changed - with added responsibilities for provs., and inadequate revenues to discharge them.	B.C.Br.p.iii.
See also to same effect.	Farris Br.p.3.
But Sen. Farris is not prepared to agree with Mr. Major that P.C. has in effect legislated to extend prov. powers.	Ev.4952.
Man. argument as to disabilities arising from confederation, and judicial interpretations.	Man.Br.Pt.VIII,pp.8-15.
Principle established by P.C. that provs. are not subordinate to Dominion, but are independent and autonomous.	Man.Br.II,pp.12-13.
Application of residuary clause - matters of national importance.	Man.Br.II,pp.13-28.
Russell and The Queen "buried" by later decisions.	Man.Br.II,pp.13-15, Ev.pp.33-6.
Discussion of specific subject-matters not allowed under peace, order and good government clause.	Man.Br.II,pp.16-28.
Cases allowing Dominion to legislate in national emergency.	Man.Br.II,pp.27-8.
P.C. has made unjustifiable distinction between Dominion residuary power and Dominion specific powers; the illustrations have swallowed up the rule; residuary power cut down to vanishing point.	Man.Br.II,p.28, Ev.57-9.
Real residuary power rests with provs.	Man.Br.II,p.29.
Our constitution as it stands has ceased to be an effective instrument of government. Man would favour amendment to allow Dominion to supply great national services.	Man.Br.II,p.41; Ev.68-9.
Suggestion that most of increased obligations on provs. have been fought for by provs. in the courts.	Ev.(Man.)p.407-8.
Difficulty also created by increase in interdependence of provs. - in 1867, natural to deal locally, now business extends to two or more provs.	Ev.408-9.
Man. experienced difficulties in debt adjustment legislation because of Dominion jurisdiction over bankruptcy and interest.	Man.Br.Pt.VIII,p.46.
Difficulties created for business by constitutional disputes and attempts of governments to extend jurisdiction.	Winnipeg Bd.of Trade, Ex.17,p.3.
N.S. difficulties and early negotiations for adjustment.	N.S.Br.pp.2-4, pp.54-5.

CONSTITUTIONAL MATTERS. (Cont'd.)

CERTAIN DIFFICULTIES ARISING SINCE CONFEDERATION: (Cont'd.)

Maxwell points out dangers of centralization - lack of homogeneity in Canada - danger of bureaucratic administration.	Ont.Br.Pt.II,p.13.
Change in conception of functions of government since 1867.	Ont.Br.Pt.II,p.15.
Two principal changes occurred after 1867, (1) the development of protection and (2) the development of social services by the state.	Sask.Br.pp.10-1
Difficulties created by narrow interpretation of prov. power to levy direct taxation.	Sask.Br.p.13.
Sask. refers to difficulty in levying a constitutional direct tax within the prov.	Sask.Br.pp.93-4.
Analysis of cases on direct and indirect taxation.	Sask.Br.pp.94-6.
Examination of constitutional difficulties of Sask. legislation.	Sask.Br.pp.96-105.
Sask. recommends that there should be constitutional amendment to make clear power of Dominion to grant money raised by taxation to any prov. for provincial purposes.	Sask.Br.p.334-Ev.2292.
Changes have become necessary and difficulties developed because of great physical changes in Canada since 1867 - and changes in the concept of social responsibility from one of rugged individualism to the present vast program of services.- changes in occupations since 1867- changes in concepts of tariff - these various changes require B.N.A.Act revision.	Ed.Ch.of C. Ex.236,pp. 6-8.
Original intention to have a strong centfal government balked in part by interpretations of P.C. - Haldane's view of Lord Watson's work.	Ex. 236.p.12.
Main difficulties in Can. arise from superimposed conceptions of the federating Act foreign to the original scheme of Confederation.	Native Sons of Can. Ex.33,pp.7-8.

AMENDMENT OF THE CONSTITUTION:

B.C. recommends that power to amend should rest in Parliament upon a basis to be agreed upon between the provs. and the Dominion.	B.C.Br.p.351.
Man. strongly in favour of Can. having power to amend own constitution.	Ev.71.
Does not discuss procedure of amendment.	Man.Br.Pt.III,p.42.
Imperial Conference of 1926 in referring to equality of status, of autonomous communities, is inaccurate as Can. has no power to amend.	Ev.pp.69-70.
N.S. urges that the power to amend the B.N.A. Act should be given to Parliament and the Provincial Legislators - under a procedure to be determined.	N.S.Br.,pp.18-21.

CONSTITUTIONAL MATTERS. (Cont'd.)

AMENDMENT OF THE CONSTITUTION: (Cont'd.)

Similar power given to Australia and South Africa; need to have power to have completely Canadian nation even if symbolic, and perhaps because is symbolic, should have power.	N.S.Br.p.20.
Need to have easier amendment - do not suggest details of amendment - but suggests that amendments of different kinds might be provided for in different ways.	N.S.Br.p.21.
Discussions at Dominion-Provincial Conference 1935 in general agreed to by N.S.	N.S.Br.pp.3874,4180
But specific amendments should not need to wait for an agreed procedure for amending B.N.A. Act.	N.S.Br.p.21. Ev.p.3874A.
Machinery of amendment should be determined by agreement between Dominion and Provs. But N.S. agrees the general basis should be to divide the B.N.A. Act into four main parts with different conditions for amendment.	Ev.4180-1.
"Amendments ought to be made not wholesale or precipitately, but in particular cases as the circumstances demonstrate them to be required. By such a policy each step taken provides guidance for the next following step, and unexpected and unwished for ramifications of measures whose consequences were not clearly appreciated will to a large degree be avoided."	N.S. Br.p.15; Ev.3863.
N.B. in general opposed to any constitutional amendment - great care must be taken before N.B. would agree, and there would be much negotiation delay and difficulty.	N.B.Br.p.9, Ev.8556.
N.B. feels federal policies have been adverse and would again be adverse to Maritimes if more power given Dominion.	Ev.8556-7.
N.B. is opposed to constitutional amendments, but believescan work out within present framework as in case of old age pensions.	N.B.Br.p.2,Ev.8510.
St. of Westminster provides that it shall not apply to amendment of B.N.A.Act.	Ont.Br.Pt.II.p.5.
P.E.I. contends her balance between revenue and expenditure is so nicely adjusted that any radical constitutional change might upset that fine adjustment.	Ev.p.4446.
Difficulty of distinguishing provisions which Dominion should be able to amend and those which require consent of provinces.	Memo Que.Govt. Ex.341B.p.5.
Quebec believes no need to amend constitution.	Ex.341B.p.5.

CONSTITUTIONAL MATTERS. (Cont'd.)

AMENDMENT OF THE CONSTITUTION: (Cont'd.)

Canada is a federation in which there is a federal state as well as nine provs. - not a loose confederacy and hence the principle of unanimity of consent to constitutional amendment cannot be tolerated.	Sask.Br.p.8.
Exception in respect of minority rights -	Sask.Br.p.330, Ev.1217-9
Statute of Westminster 1931 does little to clarify powers of amendment.	Sask.Br.p.9.
In past amendments unanimity not required, e.g. in 1907 B.C. protest.	Ev.1219-20.
Method has been by joint address without reference to provs. although practice of consultation has grown up.	Ev.1220-1.
Canada should herself have power to amend constitution, subject only to preservation of minority rights.	Sask.Br.p.330.
Methods of amendment outlined in speech of Mr. Davis - and classification of B.N.A.Act for purposes of amendment suggested.	Ex.86.
Unanimous consent of all provs. should not be necessary but amendments should be possible on a 2/3 vote of the provs, and a majority of the House of Commons.	B.C.Council of Women Ex.206,p.4.
B.C. entry into Confederation was in the nature of a treaty, and Dominion Parliament cannot alter or amend the B.N.A.Act without B.C's. consent and consent of Imperial Parliament.	Native Sons of B.C. Ex.207, p.1.
Dominion should have power to amend constitution.	Vancouver Young Liberal Assn.Ex.209.
Dominion should have power to amend constitution.	Greater Vancouver Youth Council, Ex.205,p.1,Ev.5614.
Suggestion that constitutional changes might be brought about by devising a new constitution in a Dominion statute, and having B.N.A. Act repealed by Imperial Parliament.	Alta.C.C.F.Clubs, Ex.257,p.11.
Subsequent amendments by Dominion Parliament without consent of provs. except as to minority rights where consent of particular prov. should be obtained.	Alta.C.C.F.Clubs, Ex.257,p.12,Ev.6526
Canada should have a right to amend and interpret its own constitution.	Alta.Youth Congress, Ex.243,p.5.
Power to amend constitution should be in Can, and should be readily but not too readily available.	Can. Legion, Ex.386,p.8.
Full power of amendment should reside in Can., independent of consent of provs. or any of them.	Native Sons of Can., Ex.33,p.16.

CONSTITUTIONAL MATTERS. (Cont'd.)

AMENDMENT OF THE CONSTITUTION: (Cont'd.)

Trades and Labour Congress urges that power to amend B.N.A.Act should be in Can., and amendments be neither too easy nor too difficult and that minority rights be fully protected; suggestion that there be 10 year inquiries such as present commission.	Ex.106,p.15.
Power to amend constitution exists in Canada, by constitutional convention.	Communist Party, Ex.401,pp.101-2.
Dominion should take over jurisdiction over social legislation, etc., enact a bill of rights, abolish the Senate and appeals to the Privy Council and define methods of future amendment of constitution.	Ex.401,p.102, Ev.9816-20.

COMPACT THEORY OF CONFEDERATION:

N.B.argument in favour of "compact theory".	N.B.Br.pp.74-121, Ev.8805-8861D.
Dominion should carry out original intentions as agreed on at Confederation.	Ev.8803.
In 1867 conditions in Upper and Lower Can. were critical. see however -	N.B.Br.pp.74-5,p.96. Ev.pp.9006-8.
N.B. was wealthy and had no reason to seek a union.	N.B.Br.pp.76.
Effect of N.B. elections on Confederation.	Ev.9008-10.
Details of negotiations for union and London Resolutions.	N.B.Br.77-81.
The London Resolutions provide the Confederation agreement and this was admitted to be so in the preamble to the Intercolonial Ry.Act (Dom.) of 1867.	N.B.Br.p.82-3- Ev.8979.
Quotations from English politicians recognizing an agreement.	N.B.Br.pp.84-6, Ev.8817-8, N.B.Br.pp.93-5.
London Resoltuions Nos. 65 and 66 providing for I.C.R. Imperial guarantee and improvement of trade with the West were part of Confederation agreement although not all included in B.N.A.Act.	Ev.8818-9,Ev.8980-1
The original agreement still stands apart from the act.	Ev.8818A.
Resolution 66 is sufficient in itself.	Ev.9015.
References to P.C. decisions dealing with "compact" "agreement" etc.	N.B.Br.,pp.86-9.
Dom. became a party to Confederation Compact by building I.C.R. and accepting Imperial guarantee.	N.B.Br.p.90, Ev.p.9019-21
Also made certain gestures toward developing trade.	N.B.Br.p.91.
e.g. St. John harbour - construction of national transcontinental Railway.	N.B.Br.pp.107-9.

CONSTITUTIONAL MATTERS. (Cont'd.)

COMPACT THEORY OF CONFEDERATION: (Cont'd.)

Maritimes lulled into security by partial implementation of agreement.	N.B.Br.p.92.
Failure to establish adequate port facilities and trade stimulus.	N.B.Br.p.92.
Yet spent hundreds of millions on St.Lawrence ports and on canals. See Ex.373 for details of Dominion expenditure on canals.	N.B.Br.p.92,112-3.
Also spent $156M. on U.S. railway facilities.	N.B.Br,p.112.
N.B. claims the terms of the compact are to be found in London Resolutions, Nos. 65 and 66, providing for construction of I.C.R. and Imperial guarantee and improvements for the development of trade. This involved establishment of harbour facilities and shipping connections at Maritime ports and proper operation of railway.	N.B.Br.pp.95-6.
Intention to create national sea-ports.	N.B.Br.97-100, (extracts from Confederation debates)
Provs. were sovereign nations in 1867 and created Dominion as agent for certain purposes. Confederation did not effect any change in status.	N.B.Br.pp.100-1.
Preamble of Maritime freight rates Act is an admission by Dominion there was an agreement and that Dominion is bound to carry out intention.	N.B.Br.pp.101-2.
Claim based on compact theory not dealt with by Duncan or White Commissions.	N.B.Br.102-6.
Claim arises for this Commission under authority to re-examine the economic and financial basis of Confederation.	N.B.Br.p.106.
Contra-argument based upon secs. 3,4,and 5 of B.N.A.Act and special type of federation as described by Lord Haldane.	Ev.8983-91.
Contra-argument that B.N.A.Act contains provisions not in London Resolutions, e.g. sec.121.	Ev.8982 also Ev.8994 A.& B.
Contra-argument that B.N.A.Act reduces Confederation agreement to statutory form.	Ev.8992.
Contra-argument that it is too late now to claim revision of the final agreement.	Ev.8994B-8995.
N.B. not putting forward the compact theory to the Commission as a legal claim but as general right which the Dominion should carry out in fairness and justice.	Ev.9010.
Instructions to both N.B. and N.S. delegates were to arrange with Imperial Government not to confer and agree with Canadian delegates.	Ev.9016-7.

CONSTITUTIONAL MATTERS. (Cont'd.)

COMPACT THEORY OF CONFEDERATION: (Cont'd.)

Colonies had very restricted rights to confer and agree (per Dafoe). Ev.9017-9.

Omission of Resol. 66 indicates it was merely a declaration of attitude or intention, (per Dafoe). Ev.9021.

Jones says a design, not in constitution, which was recognized by Dominion. Ev.9021-23.

Resolution 66 may refer to other than Atlantic ports (per MacKay). Ev.9023-29,Ev.9032.

Compact claim represents a serious indictment of Maritime statesmen (per Dafoe) - Jones denies such intention. Ev.9048-53.

N.S. does not and (before Jones Commission) did not support compact theory but feels that there should be attempt to reach an agreement between the provinces before amendment of the B.N.A.Act. Ev.p.3873.

Que. apparently subscribes to "compact theory. Memo.Quebec Govt. Ex.341B,pp.3 & 4.

Historical survey from 1763 onwards of position of Quebec in Canadian development. Soc.St.Jean Baptiste de Montreal Ex.344.

Claim that confederation was a pact between two ethnic groups is not politically or legally exact. Ev.8281-3.

The claim to respect of the rights of this ethnic group is not confined to Quebec but to all French-Canadians in Canada. Ev.8282-3.

Theoretically the consent of the two ethnic groups to an amendment of the constitution might arise apart from the consent of the legislatures. Ev.8284-5.

Sask. argues this theory completely unsupportable as treaty-making powers did not exist and there was no ratification in all provs.; its application to provs. admitted later is impossible; reference to article by Prof. N. M. Rogers (9 Can. Bar Rev. 395) dealing with imaginary nature of theory; it is completely inapplicable to Sask. Sask.Br.pp.7-8.

Sask govt. at Dominion - Provincial Conferences has always opposed theory. Ev.1214.

Native Sons of B.C. claim B.C's. entry into Confederation was in effect a treaty and no amendment of B.N.A.Act is possible without the consent of B.C. and the Imperial Parliament. Ex.207,pp.1-2.

Theory cannot be supported. Alta. C.C.F.Clubs, Ex. 257,p.11.

CORPORATIONS.

See COMPANY MATTERS.

CORPORATION TAXES.

See COMPANY MATTERS.

CRIMINAL LAW.

See ADMINISTRATION OF JUSTICE.

CROP INSURANCE.

See AGRICULTURE - CROP INSURANCE.

CURRENCY.

See FEDERAL POLICIES.

CUSTOMS.

See TAXATION - CUSTOMS.

DELEGATION OF TAXING POWER.

See TAXATION - DELEGATION OF TAXING POWER.

DEBT.

See PUBLIC DEBT; PRIVATE DEBT.

DEBT ADJUSTMENT.

See PRIVATE DEBT.

DEBT CONTROL.

See PUBLIC DEBT - DEBT CONTROL.

DEBTOR AND CREDITOR.

See PRIVATE DEBT.

DELEGATION OF POWERS.

See DOMINION-PROVINCIAL RELATIONS.

DISABILITIES OF SPECIAL REGIONS.

See REGIONAL DISABILITIES.

DISALLOWANCE.

Power of disallowance - not being exercisable only as to legislation that is thought to be ultra vires, indicates intention that federal authority to be supreme in Canada.	Ed.Chamber of Commerce, Ex.236,pp.10-11.
Reference to Bank of Toronto v. Lambe.	Ev. 5973.
Vigorous use of disallowance to preserve fundamental rights of citizenship recommended.	Ed.Chamber of Commerce, Ex.236,pp.13-14;Ev. 5992.
Bank of Toronto v. Lambe 12 A.C.575 - "a carefully balanced constitution under which no one of the parts can pass laws for itself except under the control of the whole acting through the Governor-General".	Ont.Br.Pt.II,p.5;Ev. 7948-9.
Canadian Life Officers urge more frequent use of disallowance power to protect a basic minimum of property and civil rights,or else a definition of fundamental rights in B.N.A. Act.	Can.Life Officers Assn. Ex.92,p.13.
Power should be used by Dominion to protect fundamental rights of citizenship - possibility of adopting South African system of requiring ratification by federal authority.	Native Sons of Can., Ex.33,p.24-5.
Dominion should have not only power of disallowance but power of allowance.	B.C.Ch.of Agriculture, Ex.204,p.10.
Intention to allow control of provincial legislation in best interests of Canada as a whole.	Can.Ch.of Comm.,Ex. 394,p.3.

DISALLOWANCE. (Cont'd.)

Dominion was given responsibility of controlling provincial extravagances and has failed to discharge it.	Native Sons of B.C., Ex.207,p.6;Ev.5662-3.
Also should be used and immediately after Confederation disallowance was intended to be used to control provincial debt.	Ex.207,pp.6-9.

DISCRIMINATION BY PROVINCES.

Tendency in provincial legislation to discriminate against companies having head office outside the province.	C.M.A.Br.,Ex.88,p.4; Ev.2329-36.
e.g., 1936 amendment of N.B.Corporation Tax Act - really a provincial tariff.	Ex.88,p.4.
See also supplementary memo from C.M.A. listing other examples of discriminatory provincial taxes.	
Complaint that taxation laws produce discrimination which hampers interprovincial trade.	Bd. of Trade Toronto, Ex.268,p.30.
Special examples of discriminatory legislation.	Ex. 268,p.40.
Possible interference with interprovincial trade through heavy license fees charge by provinces on business enterprises.	Ed.Chamber of Commerce.,Ex.236,pp.46-7.
Transfer of sole taxing power to Dominion over income taxes, succession duties, sales taxes and corporation taxes would prevent interference with interprovincial trade arising out of unequal incidence of taxation in different provinces.	Ed.Chamber of Commerce.,Ex.236,p.52.
Protest against creation of interprovincial trade barriers by provincial legislation instancing Ch.12 of N.B.Statutes 1936.	Halifax Bd.Trade Br., Ex.159; Ev.4306-7.
Criticism of trade interference by provincial governments.	Winnipeg Bd.of Trade, Ex.17.
Special taxes by provinces on chain-stores may impede interprovincial trade.	Chain Store Br.,Ex.279.
Taxing power cannot be used by province to frustrate the undertaking of a Dominion company.	Ex. 279.
Power for Supreme Court to disallow discriminatory taxation suggested.	Ex. 279,p.6.
B.C. has no statutes which discriminate against products from other provinces.	Ev.5556.
Nova Scotia charges a higher scale of license fees to companies incorporated in other provinces than it does to local companies.	Ev. 4095.
But there are no privileges enjoyed by local companies in doing business which those from other provinces do not enjoy.	Ev. 4096.
Opposition to interprovincial trade barriers.	Can.Ch.of Comm.,Ex.394, pp.3-7.
New Brunswick tax on retail sales cited.	Ev.9529-30.

DISCRIMINATION BY PROVINCES. (Cont'd.)

Nova Scotia proposal that province should have certain powers of indirect taxation should be restricted so as to prevent any discrimination against the products of other provinces.	Ev.4187.
Possibility that special subventions to an industry, e.g., N.B. coal mining industry - may in effect create interprovincial trade business.	Ex.8713.
Ontario does not discriminate by higher rates of succession duties on citizens of other provincies.	Ev.7672-3.
Saskatchewan suggests provinces should have power over indirect taxes along lines of Mr. Dunning's motion in 1936 to impose taxes on retail sales and hotel sales; objection as to interference with inter-provincial trade is not valid.	Sask.Br.pp.123-5.
Should make clear there can be no discrimination between provinces.	Ev.1614.
Possibility in case of provincial marketing control that province may impose standards requiring regrading at destination of products originating outside the province.	Dom.Marketing Service Memo, Ex.169, p.8.
Recommendation that provinces should have control of marketing with power to prohibit export or import in/to the province for such purpose.	B.C.Ch.of Agriculre., Ex.204; Ev.5598-9.
Discussion by Chairman and Dr.Dafoe of the result of such an extension of provincial power in the creation of interprovincial trade barriers.	Ev.5602-8.
Although free interprovincial trade is provided in sec.123, there should be some independent commission with power to review any legislative or administrative act which appears to invade such section.	Native Sons of Can., Ex.33, p.10.
In practice discrimination, e.g., toward corporations has arisen.	Ex.33, p.11.
Spirit of sec. 121 being broken by provincial taxes, such as Manitoba beer tax which discriminates against products from other provinces.	Greater Winnipeg Youth Coun., Ex.28, p.2
Restrictions on use of natural resources may permit other provinces to over-exploit.	Federation Ontario Naturalists, Ex.387, p8

DOMINION-PROVINCIAL RELATIONSHIPS.

ANNUAL CONFERENCES:

Urges annual conferences.	N.S.Br., pp.38-43.
History of provincial conferences.	N.S.Br., pp.38-9.
Australian method of conference.	N.S.Br., p.40.
Provision necessary for annual conferences at a fixed time with a secretariat to ensure continuity.	Ev. 4061.

DOMINION-PROVINCIAL RELATIONSHIPS. (COnt'd.)

ANNUAL CONFERENCES: (Cont'd.)

An opportunity for discussion and for creating a spirit of co-operation among the provinces and Dominion.	N.S.Br.,p.41.
Advisability of incorporating such provision in constitution - not essential but might be useful.	Ev.3925-6.
Provinces want to be able to go to Dominion for discussion of common problems without going as suppliants or appearing to make complaints or raid on the federal treasury.	Ev. 3926.
Dominion-Provincial conferences would aid in co-ordinating tax system.	Ev.4060-1.
New Brunswick feels that an annual conference would provide opportunity for stock-taking and the sharing of views and opinions on current problems.	Ev.8498.
British Columbia government suggests conferences once a year may be too often - no reason why conference s should not be called as circumstances require it - but willing to consent if other provinces wish.	Ev. 5538-9.
Prince Edward Island urges that provision be made for annual or periodic conferences between Dominion and provinces at a fixed date each year.	P.E.I.Br.p.54.
Need of permanent and continuous conference machinery to allow all three levels of government to co-ordinate their efforts.	Citizens Research Inst.,Ex.267,pp.64-8;Ev.6661.
Biennial conferences of Dominion and provinces to which municipal representatives might be invited, suggested.	Can.Federation of Mayors,Ex.113,p.27.
Need of a statistical council with annual conferences - stressed by Dominion Statistician.	Ex.139;Ev.3844 et seq.
Urges disregard of Dominion and solution of problems by provincial conferences to which Dominion not invited.	National Corporatist Movement,Ex. 116.

DELEGATION OF POWERS:

Nova Scotia urges power of provinces to transfer legislative power to Dominion and of Dominion to transfer legislative power to provinces - with each being able to take back the subject-matter subject to certain agreed conditions. Discussion as to the way in which this power to delegate might work out,e.g., in unemployment insurance.	N.S.Br.pp.23-4; Ev. 3879-80.
Need of finality of delegation in many cases.	Ev.3880.
Power not used in Australia because not clear that power could be delegated conditionally.	N.S.Br.p.23;Ev. 3881.

DOMINION-PROVINCIAL RELATIONSHIPS. (Cont'd.)

DELEGATION OF POWERS: (Cont'd.)

Power of reference is unique in Australian Constitution.	Ev.3883.
New Brunswick has not really considered Nova Scotia suggestion that there be given a power to delegate from one of Dominion and province to the other, but is trying to avoid need of constitutional change.	Ev.8555-6.
British Columbia Government feels delegation of powers from province to Dominion or from Dominion to provice is a desirable authority to have.	Ev.5557.
Saskatchewan recommends that there should be power of province to delegate legislative jurisdiction to Dominion on any matter within provincial powers, and that province should be able to make valid a Dominion Act by passing an Act incorporating features within provincial jurisdiction.	Sask.Br.p.335.
Power of delegation should be reciprocal.	Sask Br.p.335.
Power to delegate suggested as solution of marketing dilemma.	Can.Ch.of Agriculture,Ex.252.
Urges full power of reciprocal delegation.	Alta.C.C.F.Clubs, Ex.257,p.13.
B.N.A.Act should be amended so as to make clear that when Dominion and all provinces co-operated to enact a legislative scheme, the legislation is valid.	League Social Recon. Ex.99,p.34;Ev.2839.
Suggests that provinces can adopt any law of the Dominion - also that Dominion should have power of allowance as well as disallowance of provincial Acts.	B.C.Ch.of Agriculture,Ex.204,p.10.

OTHER METHODS OF CO-OPERATION:

New Brunswick recommends a department at Ottawa for provincial relations and a department of federal relations in the Provinces.	N.B.Br.p.2;Ev.8509.
This group of ministers to form a permanent body, to provide material for Dominion-Provincial conferences.	Ev.8513-4.
A Dominion Secretary of State for the Provinces existed for several years after Confederation - discontinued 1873.	Ev.8539-40.
Possible complication and duplication from such an arrangement.	Ev.8546-7.
Functions and operation of New Brunswick Department of Federal Relations described.	Ev.8790-94.
Suggests a National Consultative Committee composed of representatives of provinces and Dominion, with a permanent secretariat - should co-ordinate public finance and fiscal policy, consider reports of Grants Commission and advise Dominion government.	Invest.Dealers Br., Ex.108,p.14.

DOMINION-PROVINCIAL RELATIONSHIPS. (Cont'd.)

OTHER METHODS OF CO-OPERATION;

Urges a permanent Commission to study and recommend ways in which relations between Dominion, Provinces and municipalities may be improved - to be available to any public authority.	Can.Federation of Mayors, Ex.113, pp.64-6.
Alternatively, suggestion of regular biennial Dominion-Provincial conferences with a permanent secretariat.	Ex.113, p.66.
Method of combatting dissatisfaction over present relationships.	Ev.3371;3373.
Municipalities have been drawn into closer direct contact with Dominion.	Ev. 3371-2.
A permanent Commission should be appointed to study conditions and be available to any public authority, with aview to improving relations between the Dominion, Provinces and municipalities.	B.C.Municipalities, Ex.181.
Suggests that, on matters within Dominion jurisdiction, where legislation will affect a section of the country particularly, a local referendum should be held.	Vancouver Young Liberal Assn., Ex.209.
Sec.94 should be amended so as to make its provision for unification of laws apply clearly to all - not merely the original provinces of Canada.	B.C.Ch.of Agriculture, Ex.204, p.10.

DROUGHT CONDITIONS.

Manitoba.

Exhaustion of resources of certain areas, e.g., drought area in Saskatchewan, and inability of people to supply minimum of services.	Man.Br., Pt.VIII, p. 11.
Need to define these uneconomic areas and move people out.	Ev.498.
Such areas cannot be treated as basis for permanent arrangements between Dominion and Provinces.	Ev.499.
Difficulties of rehabilitation.	Ev.524.
Province cannot undertake task of moving people, yet it should be done in the national interest.	Ev. 524.

Saskatchewan.

Saskatchewan contends that drought is an aggravating but not the basic cause of economic distress in the province - fundamental weakness arises from dependence on a single commodity.	Sask.Br.p.18.
Chairman points out that permanent policy cannot be based on drought conditions being permanent for if so, fundamental changes needed.	Ev.1347.
Administration of relief in drought areas.	Ev.1353-82.
Table containing information as to cities in drought area.	Ex. 42.

DROUGHT CONDITIONS. (Cont'd.)

Saskatchewan.

Description of drought conditions.	Sask.Br.pp.157-9.
Problem is not wholly drought, but a combination of drought and low prices.	Ev.1682-4.

Alberta.

Discussion of drought area by Calgary Board of Trade.	Ex. 249,pp.5-6.
See also Medicine Hat Chamber of Commerce.	Ex.261;Ev.6581-97.
See also Alberta Sugar Beet Growers Brief.	Ex.262;Ev.6598-6614.

Ontario.

Inspite of drought from 1931-36 - each of three prairie provinces had a net gain in farm occupation and there was a loss in only one province of acreage under cultivation.	Ont.Br.,Pt.I,p.13.

DUPLICATION OF GOVERNMENTAL SERVICES.

See OVERLAPPING.

EDUCATION.

(Note: For purposes of subdivision, the provincial submissions together with submissions by municipalities and semi-official organizations such as teachers' and school trustees' associations are first grouped. These are followed by general submissions by national and private organizations. A section dealing with technical and vocational education concludes the digest under this heading).

For AGRICULTURAL EDUCATION, see AGRICULTURE.

ALBERTA:

Total provincial and municipal investment in educational buildings of $28½ M. or $35. per cap. of total population.	Ed.Chamber of Commerce p. 16.
Constant increase in education costs has been an important factor in increased taxation in Alberta - provincial expenditures increased from $196,000. in 1906 to $2,452,000. in 1936	Ed.Chamber of Commerce, pp.47-8.
Dominion should assist in financing education	Ed.Chamber of Commerce, p. 52.
Edmonton in 1936 spent $1,575,000. (about) on education, of which $114,00. or 7% from Province. Calgary in 1936 spent $1,310,000., of which $101,000. from province.	Alberta Cities Br., Ex.238, p.13.
Antiquated and inadequate system of financing education.	Ex. 238, p.13.
Dominion should resume technical education grants.	Ex.238, pp.14-5, p.28.
Relief should be given by larger provincial contributions.	Ex.238, p.14.
Suggestion of progressive increases up to fifty per cent. of cost.	Ex.238, p.28.
Provincial governments set the cirriculum and imposes costs on the municipality.	Ev.6163.
Submission of Alberta School Trustees Assn.	Ex.244; Ev.6237-47.
Need of provincial and federal aid for education - need of secondary schools in rural areas.	Ex.244, pp.1-2.
Average salary for teachers 1935-36 - $730.74 but many low - unpaid salaries of $270,000.	Ex. 244, p.3.
Only 7% contribution from province - real estate carrying entire load.	Ex.244, p.4.
Secondary education cannot be continued under present taxation system.	Ex.244, p.7.
Responsibility of school trustees is just as great as city councillors.	Ev.6240.
Submission of Alberta Teachers Assn.	Ex. 245; Ev. 6247-6274.
Need to escape the parochial view of education - national aid needed.	Ex. 245, p. 1.

EDUCATION. (Cont'd.)

ALBERTA: (Cont'd.)

,Need of Dominion and provincial collaboration in providing a basic programme for Canada. Ex.245,p.3.

Main concern in 1867 was not who should support but who should control. Ex.245,p.3.

Distribution on weighted popn. index suggested by Canadian Teachers' Federation. Ex.245,p.5.

Conditional grants have objections - element of control is likely to be permanent, if on a dolar-for-dollar basis, poorer provinces may not be able to share. Ex.245,p.6.

Special need for aid to necessitous and pioneer areas. Ex.245,p.6.

Equalization attempts made by Alberta Government. Ev.6257-8.

Need of research scholarships in social science from National Research Council. Ev.6272-3.

Submission of University of Alberta.

Description of University of Alberta - formation without endowment - development in education since 1867-extra costs of scientific courses - need of Dominion help in domain of higher education - training by provinces of technical men for Dominion services - aid by National Research Council to workers in University of Alberta. Ex.235;Ev.5947-5957.

Practical difficulty in dealing with case pointed out by Chairman owing to absence of provincial government and impossibility of knowing position in relation to government. Ev.5955-6.

BRITISH COLUMBIA:

Education in British Columbia discussed. B.C.Br.pp.142-160.

Table of attendances and costs - increase from $41,133. in 1873 to $8,941,000. in 1937. B1C.Br.p.143.

Table of local and provincial expenditures - provincial contributions down to 34% in 1935-6. B.C.Br.pp.143-4.

EDUCATION. (Cont'd.)

BRITISH COLUMBIA: (Cont'd.)

Province maintains schools in unorganized territory.	B.C.Br.p.145.
Peculiar variability of conditions of education.	B.C.Br.p.146.
Provincial grants based on assessment and a basic wage to teachers.	B.C.Br.p.148-9.
Official Trustee system since 1919 in place of local boards where necessary.	B.C.Br.p.150.
Dominion assistance to education.	B.C.Br.pp.155-60.
British Columbia asks co-operation in education - particularly research, statistics and leadership in creating a uniform system throughout Canada.	B.C.Br.p.352.
A bureau of education, as in Washington.	Ev.4852.
Need of finding other source than land taxation for support of education recognized in B.C. by King report..	Ev.5295 (King Report is Ex.184.
See also to this effect.	Municip. of B.C.Br., Ex.181,p.5.
Education costs in Vancouver nearly 23% of current expenditures.	Vancouver Br.,Ex.182, p.3.
Increase in high school enrollments added to burden - relief from Dominion suggested.	Ex.182,p.5;Ev.5312.
Need of training in skilled trades.	Ex. 182,p.6.
Education of transients' children a serious problem - 2249 pupils of whom 1300 transients.	Ex.182,p.7.
Financing of education should be on the broadest possible basis and should not be a charge against real property.	Okanagan Municipal Assn.,Ex.203,p.2;Ev. 5588.
Submission of British Columbia School Trustees Assn.	Ex.183;Ev.5336-58.
Great inequality of educational opportunity - solution lies in giving increased taxation facilities to province.	Ex.183,pp.1-2;Ev.53389 (Quotn.from King Report, Ex.184)
Dominion grants for technical and agricultural education should be resumed and provision made for health education.	Ex. 183,p.1.
Minimum teachers' salaries of $780. in elementary schools,$1100. in junior high schools and $1200. in high schools.	Ev. 5341.
Need of removing education costs from land and assumption by Dominion and Provinces of larger share of education costs - if rates to continue on land should have an equalized rate throughout the Province.	Ex.183,p.2-3.

EDUCATION. (Cont'd.)

BRITISH COLUMBIA: (Cont'd.)

Suggestion of a sales tax by province, with receipted devoted to education - a general sales tax in B.C. would yield $7½ M. yearly - enough to pay education costs.	Ev.5348-52.
Trustees opposed to municipal income tax for education.	Ex.183, p.3.
School capital expenditures should be made on pay-as-you-go principle.	Ex.183, p.4.

MANITOBA:

Administrative system in Manitoba.	Man.Br.Pt.VI, p.3.
Special statutory general school levy on land.	Ev.253-4; Man.Br.Pt. VI, p.16.
Municipality forced to levy as requisitioned by school board.	Ev.255.
Large reduction in education costs effected by reducing school teachers' salaries.	Man.Br.Pt.VI, p.17; Ev.258.
Financial problems of Manitoba School Districts.	Man.Br.Pt.VI, p.22.
Analysis of increases in education costs, 1911-21.	Man.Br., Pt.VII, pp. 15-16.
Increase from total of $5 M. in 1911 to $13 M. in 1921, of which local taxation contributes 85% - provincial grants 15% approx.	Man.Br., Pt.VII, p.15 (Table 7)
Budget deficiency in provision for education.	Man.Br.Pt.VII, pp.19-30.
System of school financing - statutory grants of $2.25 per teacher per day from municip. and of $1.00 from province, excess provided by special levy.	Man.Br.Pt.VII, pp.19-21; Ev.330-3.
Table showing school popm., number of teachers and salaries.	Man.Br.Pt.VII, p.22.
Table showing receipts of schools from province and local taxation.	Man.Br.Pt.VII, p.23.
Decrease in local contribution to education, yet arrears of taxes owed to schools by rural municips.	Man.Br., Pt.VII, p.23.
Greater variation in taxable capacity.	Man.Br., Pt.VII, pp.24-5.
Basic weakness in financing which does not equalize education costs.	Man.Br., Pt.VII, p.25.
Province required to assume increasing proportion of costs.	Man.Br., Pt.VII, p.25.
But to economize province has had to reduce amount of contribution.	Man.Br., Pt.VII, p.28.

EDUCATION (Cont'd)

MANITOBA: (Cont'd.)

Present system of financing results in decline in teachers' salaries, deterioration of school bldgs., no rural vocational education.	Man.Br.Pt.VII, pp. 26-7.
Reports of various commissions.	Man.Br.Pt.VII, pp. 28-29.
Estimate that $1,100,000. annually needed - additional from province.	Man.Br., Pt.VII, p.30.
Equalized assessment would improve but not meet problem.	Ev.344.
Urge provincial assistance to municipal education costs.	Union of Man.Municips., Ex.18, p.3.
School levy of $2,989,500 - protest against school board being able to impose a first charge on the city.	Winnipeg Br., Ex.19, p.7.
Province should contribute 50% of cost of education.	Ev.929.
Submission of Winnipeg Public School Board	Ex.24; Ev.998-1019.
1936 revenue from land taxes of $2,989,500., being 92% of total revenue of $3,220,714.	Ex.24, p.1.
Decrease in revenues 1931-37 from other sources.	Ex.24, p.2.
Large overdrafts of $2¾ M. because of city's inability to pay.	Ex.24, pp.2-3.
Per capita expenditures, cf. other cities not excessive.	Ex.24, p.3.
Increase in number of pupils at higher ages through depression.	Ex.24, p.5.
Need of education to adapt itself to needs of pupils who can no longer leave school and obtain employment.	Ex.24, p.6.
Vocational grants on a dollar-for-dollar basis a difficult condition which should be removed.	Ex.24, pp.7, 10.
Need of capital expenditures of $577,000 if old buildings repaired or $985,000., if old buildings replaced by modern buildings.	Ex.24, pp.8-10.
Earliest difficulties arose from being compelled to pay 100% of school levy - while collecting less than 100% of tax levy.	East Kildonan Br., Ex.22, p2.
Might better put school administration directly in the municipal council.	Ev.990.
Position of University of Manitoba.	Man.Br.Pt.VII, pp. 27-8; University of Man.Br., Ex.27; Ev.1045-60.

EDUCATION. (Cont'd.)

MANITOBA; (Cont'd.)

Revenues - government grant $257,000. - students fees $300,000. - endowment $50,000.	Ev. 1045.
Legislative grants diminished from $501,000. in 1929-30 to $250,000. in 1934-5.	Ex.27,p.1.
Need about $200,000. additional,i.e., restoration of government grant.	Ev.1050-1.
Some years ago combination of three western universities discussed and not found practical.	Ev.1055.
Grants for research made by National Reseqrch Council to individuals in University.	Ev.1056.
Need that research be not centralized in Ottawa.	Ev.1057-8.
Danger of losing staff through lower salaries.	Ev.1059.
Submission of Manitoba School Trustees Assn.	Ex.25;Ev.1020-25.
Analysis of organization of Manitoba school system and sources of income.	Ex.25,pp.1-5.
Provincial grant of $1. per teacher per day - $200. per annum plus certain permissive grants.	Ex.25,p.4.
85.1% of total income in 1936 from municip. taxation.	Ex.25,p.5.
Statistics from 1890 to 1936 showing increases in enrollments and costs.	Ex.25,p.7.
Inequality of education costs throughout Province.	Ex.25,pp.12-14.
Need of greater aid by provincial grant.	Ex.25,pp.14-16;17.
Submission of Manitoba Teachers Federation.	Ex.26;Ev.1025-1038.
Inadequacy of present system, as individual school districts cannot be self-supporting.	Ex.26,p.1,6.
Depression was not cause of school difficulties; weaknesses apparent earlier.	Ex. 26,p.3.
Various investigations and studies into education system.	Ex.26,pp.4-6.
Inability of province to take advantage of dollar-for-dollar Dominion grants.	Ex.26,p.7.
Table showing state support to education.	Ex. 26,p.9.
Salaries of Manitoba teachers for cities, towns and rurals.	Ex.26,p.10.
Need of an adequate school year of ten months - diminished to 8 or 9 or even 6 mos.	Ev. 1028.
Chairman says he sees no chance of Dominion making direct grants for education apart from technical education.	Ev. 1035-6.

EDUCATION. (Cont'd.)

NEW BRUNSWICK:

Unit of administration is the school district which has become inadequate and uneconomical - should have consolidated rural schools.	N.B.Br.,p.32;Ev. 8620-1;Ev.8626.
Extreme inequality of school tax burden.	Ev.8620.
and of opportunity.	N.B.Br.p.32.
Changing standards and need of vocational guidance.	Ev.8623-25.
Children leaving school early.	Ev.8620-3.
Only 8462 out of 92,000 in secondary schools.	Ev.8647.
In 1936 a new Dept. of Education established.	N.B.Br.,p.34.
Need of further money to develop needed services.	Ev.8635-7.
Claim that $600,000. annually needed in addition.	N.B.Br.p.34-5;Ev. 3636-9.
N.B. spends less than half as much per pupil as Ontario.	N.B.Br.p.36;Ev. 8637.
N.B. not able to provide facilities cf.other other provinces - tables to show this.	N.B.Br.pp.35-7;Ev. 8640-43.
Province has failed to maintain a proper standing in education - illiteracy is highest in Canada for last three censuses at least.	N.B.Br.p.37;Ev. 8643-4.
Absence of rural high schools.	N.B.Br.p.37,Ev.8644.
Education of national importance - should have equality of opportunity.	N.B.Br.,p.37;Ev. 8648-50.
Dominion grants with a time limit most unsatisfactory.	Ev.8651A-8651F.
Minimum programme should be provided by Dom. aid.	N.B.Br.p.39;Ev. 8651H-8651I.
Contributions in other countries from national treasury for education.	N.B.Br.,p.38-9.
N. B. contends education a matter of national importance and that minimum standards should be provided by Dominion.	N.B.Br.,p.39;Ev. 8651H - 8651 I.
Need not involve encroachment by Dominion on field of education because a matter of agreement between Dominion and Province - and the agreement includes such Dominion control as necessary.	Ev.8652-3.
Possible difficulty from matters of language and religion.	Ev.8653-4.
Questions validity of criticism of,N. B. educational system - states lack of development not due to lack of finances - an intellectual shake-up needed more than a financial one.	Union of N.B.Municips. Ev.9070-1.

EDUCATION. (Cont'd.)

NEW BRUNSWICK:

Thus town of Newcastle spent $3300. for education in 1901 and $33,000. in 1931 with practically no increase in population.	Ev.9071.
Illiteracy may not be result of school system, but of pioneer conditions in parts of N.B.	Ev.9072.
In St. John,N.B. city contributes $554,000., plus $61,000. for vocational school.	St.John Br., Ex.367,p.3.
Particulars given as to education - lack of adequate facilities - inequality within the county,preponderance of pupils in lower grades - need of more provincial support and leadership - equal sharing of costs between county and province suggested - federal grants to equalize standards between provinces.	Counties of Gloucester and Northumberland Br.,Ex. 377,pp.20-2;Ex.378 p.17-9;Ev.9086.
County should be a single district for school administration and local district system should be abolished.	Ev.9086.
Submission of N. B. Teachers Assn.	Ex. 379, p.2.
Urges federal aid for education - need of state aid to education in a democracy to allow intelligent discussion of current events.	Ex.379,p.2.
Deficiencies in provincial education are detrimental to national well-being and should be made up by Dominion.	Ex.379,p.3.
Poor payment of teachers.	Ex.379,p.4, 8;Ev. 9104-5.
Bilingual problem in parts of N.B.	Ex.379,p.4.
Picture of rural education in N.B.	Ex.379,p.5.
Because of rural economy N.B. cannot improve education properly.	Ex.379,p.6.
Need of federal aid by a renewal of technical education grants - establishment of an equalization fund - endowment of a research dept. in provincial University.	Ex.379,pp.6-7.

NOVA SCOTIA:

Facts as to education in Nova Scotia.	N.S.Br.,pp.128-137, Ev.pp.4066-4076.
Tables show N.S. ability to support education is lowest, yet it is not lowest in expenditure per pupil nor in average annual salary to teachers.	Ev.pp.4066-7;N.S. Br.,p.128-30.
N.S.Government contributes 26% of all money spent in education.	Ev.p.4067.
This is one-eighth of total provincial revenue.	Ev.p.4068.
Local units are contributing up to limit of capacity.	Ev.4068.

EDUCATION. (Cont'd.)

NOVA SCOTIA: (Cont'd.)

Average salary for rural school teachers $536.	N.S.Br.,p.130.
Up to 1936 arrears of salary equalled $187,000.	Ev.4069.
Need of $375,000. annually to raise salaries to minimum of $600. per year.	N.S.Br.p.133;Ev. 4070.
Rural high school system would cost $100,000. annually.	Ev.4070.
Circuit training of music,art,manual and domestic science would cost annually $144,000.	Ev.4071.
Special educational requirements.	N.S.Br.pp.134-7; Ev.4072-76.
Agricultural education experience and needs.	Ev.4072-3.
Former grant $82,000.,now province is spending $13,000.	Ev.4072-3.
Technical education requires $50,000.	Ev.4076.
Need of $100,000. on these heads.	N.S.Br.,p.137.
Standards of education have not,however, fallen in N.S.	Ev.4172.
Larger school unit suggested by Premier Macdonald to bridge gap between rural and urban schools.	Ev.4204-6.
N.S. making vigorous efforts to support education - burden is on small local units whose productive and tax-paying capacity has diminished.	N.S.Br.,p.124.
Dealing with educational matters in province - substantially agrees with provincial submission.	N.S.Union of Municips.Br.,Ex.154, pp.15-18.

ONTARIO:

Ontario believes province should assume an increasing share of education costs - in 1936-7 grants-in-aid for education of $5¾ M. equal to about 13% of municipal expenditures, in 1938-9 this is increased to about 15%.	Ont.Br.,Pt.II,p.34.
Summary of education costs to province and to municips. in Ontario.	Ont.Br.,Pt.III, Tables 15-17;Ev. 7685-6.
Validity of School Trustees and Teachers briefs for increased assistance from province recognized by increased appropriations.	Ev.7686.
But Ontario does not agree with contention that Dominion give grants earmarked for education - does not require a Dominion grant for education.	Ev.7687.
Ontario believes education should be a provincial matter - and is willing to pay costs, if Dominion will surrender personal income taxes and taxation of products of natural resources.	Ont.Br.Pt.II,pp. 69-70.

EDUCATION. (Cont'd.)

ONTARIO: (Cont'd.)

Cost of schools per capita in various types of municipality.	Ont.Municip.Assn. Br.,Ex.281,pp.19-20.
Province should assume one-third to one-half of costs of education.	Ex.281,p.24.
Amusement tax might be applied to defray education costs.	Ev.7063.
Toronto expenditures on education 1918 to 1937 with contributions from provincial government.	Toronto Br.,Ex.284, pp.14-17.
Secondary education costs, at least, should be borne by province.	Ex.284,p.16.
Taxes levied in Ontario municipalities and provincial grants for education - grants only about 17% of costs.	County of York Br., Ex.287,pp.14-5.
Province should contribute 50% of cost of secondary education.	Ex.287,p.6.
Submission of Ontario Teachers' Council.	Ex.291;Ev.7302-28.
Federal assistance for education asked - with special attention to aid to employability and to farmers - aid can be given without interfering with provincial control - specially ear-marked fund suggested.	Ex.291;Ev.7302-28.
Distribution in U.S.A. by weighted formula.	Ev.7304-10.
Fifty per cent. of total educational costs in Canada would amount to between $50.M. and $60.M.	Ev.7320.
Details of cost of elementary and secondary education in Ontario.	Ex.291,pp.15-6.
Salaries paid teachers in Ontario.	Ex.291,p.14.
Finance and administration of education in English-speaking countries.	Ex.292.
Submission of Ontario School Trustees Assn.	Ex.289;Ev.7254-81.
Movement for consolidated schools not generally supported.	Ev.7263-4.
Opposition to control of school boards by municipal councils.	Ev.7280.

PRINCE EDWARD ISLAND:

Discussion of education in Prince Edward Island.	P.E.I.Br.,pp.22-25; Ev.4432-40.
Education is national in value and P.E.I. unable to maintain standards without assistance.	Ev.4433-4.
Cost is $31.95 per pupil of which provincial government contributes 65.3%.	Ev.4436.
Average salary to teachers between $400. and $700. according to grade.	Ev.4436.

EDUCATION. (Cont'd.)

PRINCE EDWARD ISLAND: (Cont'd.)

These salaries have been constant for many years.	Ev.pp.4461-2.
Loss of teachers through low salaries.	Ev.4438.
Statistics as to education.	P.E.I.Br.,p.23.
Federal grants should be earmarked for education, but not for some special branch of education.	P.E.I.Br.,p.25.
Premier Campbell very doubtful if educational standards in P.E.I. have been maintained.	Ev.4460.
Model budget of P.E.I. claims $200,000. extra for education, of which $133,000. to increase salaries and standards of teachers.	Ev.4464.
Question of ear-marking grants for education - danger of elasticity - dangers from Dominion specifying grants for education.	Ev.4464-6,4471, 4466-7.
Clear distinction between grants for general education and for agriculture and technical education.	Ev.4472-3.
Difficulties of equalizing needs between school districts.	Ev.4556-8.

QUEBEC:

Table showing provincial expenditures on education in Quebec, $1.32 per capita as compared with about $3.00 per capita in other provinces.	Ch. de C. Montreal, Ex.343,p.28.
Provincial control of education should remain, but federal aid for professional training could be given.	Ex.343,p.36.
In Quebec religious bodies undertook to provide education in return for land grants in 17th century - decline in land revenues makes necessary provincial assistance and assumption of educational costs.	Montreal Bd.Trade Br.;Ev.8172-4.
Submission of Protestant Teachers of Quebec.	Ex. 347.
National aid to equalize educational opportunity either by (a) federal subsidies or (b) assumption of social services to relieve province, or (c) abandonment of income taxes to provinces.	Ex. 347.
Aid up to fifty per cent of cost asked from Dominion and provincial governments together.	Ev.8367.
Health aid in schools deficient and should be provided under Dominion Dept. of Health.	Ex.347,pp.6-8.
National scholarships for education needed.	Ex.347,pp.8-10.
Minimum salary provision of $400. per year in Quebec.	Ex.347,p.5.

SASKATCHEWAN:

Procedure for school boards requisitioning amount required from municipality - and latter becomes debtor for such amount.	Sask.Br.,p.48.

.EDUCATION. (Cont'd.)

SASKATCHEWAN: (Cont'd.)

Cost of education (primary and secondary/1922-1925.	Sask.Br.p.52,405.
Drastic reduction in teachers salaries.	Sask.Br.p.52.
Decline in cost from $16¾ M. in 1930 to $7¾ M. in 1934.	Ev. 1415.
Municipal problem created by influx of relief recipients - in Regina one of larger schools would scarcely house the children of these transients.	Union Urban Municips. Br.,Ex.49,p.11,Ev. 1508.
Description of school taxation system - requisition imposed debt on municipalities - large accumulation of debt should be adjusted - average school levy of 4 mills.	Ev.1624(b) - 1626.
National bi-lingual system of education urged.	Municip. of Mantario,Ex.53,p.6.
Added expenditures of $4,692,200. of which over $2M. would recur annually,needed to rehabilitate schools and teachers salaries.	Sask.Br.pp.277-9.
Overdue teachers salaries of $938,000.; decline from 1926 to 1936 of salaries $3 M.	Sask. Br.,p.278.
Nature of Education Tax introduced in 1937.	Sask.Br.,pp.87-8.
Yield of $2 M. per year expected.	Sask. Br.,p.105.
Increased school grants from $1. to $1.50 per day per room and repayment of notes to unpaid teachers provided over four years.	Ev.1574-5.
Submission by University of Saskatchewan.	Ex.63;Ev.1925-39.
Emphasis on agri. education - one-third of budget.	Ev.1926-7,1931.
Total annual expenditure, $735,000.	Ev.1928.
One-third of succession duties and one-fourth corporation taxes to University - total government aid $47,500.	Ev.1929.
Decrease from $675,000., reduction in salaries and research.	Ev.1929.
Co-operation between four universities has been studied and certain amount is in effect - diversification in engineering courses - conference in 1932 reached an understanding, but economies are less than expected.	Ev.1932-3,1936-8.
Dr. Murray thinks National Research Council could undertake social and economic research if funds available.	Ev. 1935.
Memo of Conference in 1932 as to co-ordination among four universities.	Ex. 81.

EDUCATION. (Continued).

SASKATCHEWAN: (Cont'd.)

Submission of Saskatchewan Teachers Assn.	Ex. 62.
Education as a national responsibility.	Ex.62,pp.1-9.
Mobility of population, poor education has wide effects.	Ex.62,p.3.
Democracy dependent on education.	Ex.62,p.4.
Equality of opportunity throughout Canada needed.	Ex.62,pp.4-6.
Eighty-five per cent. of costs borne by areas widely varying in wealth.	Ex.62,pp.6-7.
Federal financial support by direct grants to equalize costs urged.	Ex.62,pp.7-8.
Jurisdiction with provinces should remain.	Ex.62, p. 9.
Saskatchewan rural teachers loss in salary, 1929 to 1934 68%, from $4,537,000. to $1,939,000.	Ex.62, p. 9.
Unpaid salaries of over $1 M.	Ex.62, p. 11.
Average salaries to teachers, 1930 and 1936.	Ex.62, p. 12.
Serious lack of permanency among teachers.	Ex. 62, p. 15.
Inequalities existed even before depression.	Ex.62, p. 16-7.
Recommendation of provincial equalization with federal financial aid of 15% of provincial contribution.	Ex.62, p. 18.
Submission of Saskatchewan School Trustees Assn.	Ex. 61.
Urge necessity of a Dominion-wide standard of educational opportunity - inequalities between provinces make it impossible for provinces alone to provide such equality. Inequalities in teachers' salaries - inequalities in assessed value in different districts.	Ex.61,p.4.
Dominion should assist in providing medical examination and treatment for school children.	Ex.61, p. 5.
Chairman's statement that education must remain with provinces.	Ev.1884.

GENERAL SUBMISSIONS:

Statistics of expenditures on education in Canada, 1904-1930.	Citizens' Re-Search Ins.,Ex. 267,pp.47-8.
Provinces should assume a larger share of education costs - 50% suggested.	Ex.267,p.114;Ev. 6678.
Submission by Canadian Teachers' Federation.	Ex.97;Ev.2649,2726, 2887-2916.
Do not advocate any transfer of control over education to Dominion.	Ex.97,p.3.
But education is now a service of supreme	

EDUCATION. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

national importance and an approximately equal educational opportunity is the right of every young person in Canada.	Can.Teachers Fedn. Ex.97,p.3.
Because of movements of population all provinces interested in education in others.	Ev.2652.
For one reason or another Dominion has given aid - agricultural education, technical education, Royal Military College, etc.	Ex. 97, pp.4-5; Ev.2653-5.
See also cross-examination.	Ev. 2887.
Lack of equality in education shown by unequal ability to supply social services, unequal distribution of income, unequal expenditures for education, unequal teachers salaries.	Ex.97, pp.5-9; Ev.2672-85.
Minimum salaries of teachers.	Ex.97,pp.8-9; Ev.2682-5.
Use of inexperienced teachers.	Ev.2685.
Suggest larger school districts to enable more secondary education.	Ev.2687-8.
Inequality in vocational education for rural schools.	Ex.97,p.9; Ev. 2700-2. Ev.2892-4.
Too great an amount of educational support derived from municips. - creates load on real estate.	Ex.97,p.10-11. Ev.2897.
Suggest a Dominion subsidy earmarked for education - using "weighted population" scheme.	Ex.97,pp.11-12.
Thus taking into account provincial fiscal need.	Ex.97,p.13.
Grants could be conditional on province continuing present provincial grants.	Ex.97,p.13.
Should not be specifically in aid of one branch of education.	Ex.97,p.14.
Need to consider education in considering an integrated system of financing public services.	Ex.97,p.14.
Special grants for agriculture and technical education should have reasonable conditions as to how they are to be spent.	Ev.2709.
Extension of Dominion assistance to education through specific existing services.	Ex.97,pp.15-20; Ev.2711-25.
National Research Council for social sciences.	Ev.2712.
Scholarships.	Ev.2713-19.
Vocational guidance.	Ev.2721-2.
Unable to say where extra money is to come from.	Ev.2899-2.

EDUCATION. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Brief of Canadian Association for Adult Education.	Ex.101;Ev.2974-81.
Urges need of extending education division of Dominion Bureau of Statistics.	Ex.101,p.2.
Offers services of Association as an advisory body for adult education.	Ex.101,p.2.
Appendix "D", Ex.102 - deals with various activities in Canada in field of adult education.	
Research in education could be conducted by Dominion Bureau of Statistics if funds were available (per Dr. Coats).	Ev.3847-8 .
Discussion of Dominion scholarships for research workers (per General MacNaughton).	Ev.9899.
Municipalities should be relieved of part of costs of secondary education.	Can. Ch.of Comm., Ex.394,p.6;Ev. 9518-9.
Suggestion that there are too many school boards.	Ev.9535.
Should be reduction in numbers of school boards and removal of powers of school boards to dictate to municips. the amount to be raised.	B.C.Bds.of Trade, Ex.188,p.10;Ev. 5419-20.
Protest against system whereby educational programme is imposed by the province and school boards makes requisition without any municip. control.	Winnipeg Bd.of Trade,Ex.17,pp.2-3.
Dominion should assist provinces in education costs and provinces should assist municips.	Calgary Bd.of Trade,Ex.249,p.2.
Costs of education should be removed from real estate.	National Construction Council,Ex. 282,p.20.
Ontario Real Estate Boards suggest cost of secondary education should be assumed by province - the Ontario government contributes among the least in the Empire to education costs.	Ont.Real Estate Bds.,Ex.98,pp.16-17.
Larger share up to fifty per cent. of cost of education should be contributed by province.	Toronto Ppty.Owners Ex.285,p.25;Ev. 7206-7.
Suggestion that number of school boards be reduced and their control be centralized.	Ev.7206.
Proposal that province assume fifty per cent. of education costs and that municip. councils be given control over financing school boards.	Home Owners of Tor.,Ex.288,p.6.
Costs of education in Edmonton now equal $88. per property taxpayer per year; senior governments should assume greater financial responsibility.	Edmonton Taxpayers Protective Assn., Ex.248,p.3,6-7.
Need of province assuming education costs.	Calgary Ppty Owners Assn.,Ex.251,p.18-9.

EDUCATION. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Ask relief from a proportion of education costs on real estate.	Vancouver Real Est.Exchange,Ex. 199,p.8.
Some portion of costs of education should be assumed by Dominion.	Winnipeg Home & Ppty.Owners Assn., Ex.31,p.4.
Advocate provincial responsibility - federal aid on a dollar-for-dollar basis for vocational education - establishment of a Dominion Bureau of Education to collect information and assist provincial bodies.	B.C.Council of Women,Ex.206,p.2.
Advocate greater Dominion aid to libraries - need of a national library - lower postal rates on library books, etc.	B.C.Library Assn., Ex.211;Ev.5722-29.
Need of a national library in Canada.	Ont.Library Assn., Ex.294.
Advocate Dominion basic standards in education, through a federal Dept. of Education - promotion of a bi-lingual standard - aid to universities and for vocational training - physical education - and formation of national committee to represent Canada in Institute of Intellectual Co-operation - not to interfere with provincial jurisdiction over education.	Greater Vancouver Youth Council. Ev.5618,5624.
Urge Dominion assistance to education on the basis of need - so that educational opportunities can be equalized.	Greater Winnipeg Youth Council,Ex. 28,p.2-3.
Dominion should be responsible for assuring equality of educational opportunity throughout Canada.	Alta.Youth Congress,Ex.243,p.2.
Dominion should have legislative power, either exclusive or concurrent over higher education, vocational and technical education, university scholarships, etc.	Alta C.C.F.Clubs, Ex.257,p.12.
Dominion should give aid to higher education and to technical education.	U.F.A.,Ex.255, p.18.
Dominion should be responsible for minimum national standards.	Communist Party, Ex.401,p.41;pp. 51-4.
Need of national measures to open opportunity for youth.	Ex.401,pp.55-6.
Income tax should be extended to spread the costs of education and social services over the whole country.	Economic Reform Assn.,Ex.339,p.6; Ev.8084.
Dominion should take over control of education.	Sound Money Economic System,Ex.30, p.10.
Claims made on behalf of minorities for separate schools.	Permanent Comm.of French Language Congress,Ex.351.

EDUCATION. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Disabilities of religion and language in schools of Maritimes.	Acadians & French-Canadians of Maritimes Br., Ex.352.
Disabilities of religion and language in schools of Manitoba.	Br. of French-Can. of Manitoba, Ex.353 (outline of statutes and controversy).
Disabilities of religion and language in schools of Saskatchewan.	Br.of French-Can. of Sask., Ex.354.
Disabilities of French language in Alberta.	Br.of French-Can. Assn.of Alta., Ex.355.
Catholic Minority of Manitoba emphasizes disabilities as to separate schools in Manitoba - traces history of legislation and asks that any Dominion grants should be apportioned between the protestant and Catholic schools - deletion of threats.	Catholic Minority of Manitoba Br.Ex. 29, Ev.1088-1105.
But see	Ev.1103.
Parishes signing are all in Winnipeg.	Ev.1104.
No meeting of individual parishes re brief.	Ev.1105.
Brief represents about 45,000 Catholics out of 200,000 in Province.	Ev.1105.
Protest against requirement in B.C. that Catholics contribute to provincial school system, when through their conscience they must support separate schools of their own - ask if not within our reference, that report refer to presentation of brief and that an unfair situation exists in B.C.	Catholic Min. of B.C., Ex.208; Ev. 5675-93.
Financial disabilities of separate schools in Ontario - failure to provide proper share of corporation taxes - Dominion should make grants for education and allocate them between public and separate schools in inverse ratio to the assessment.	Ont.Separate School Trust., Ex.400; Ev. 9701-9716.
Violation in various provincial statutes outside Quebec of rights of French-speaking minorities, preserved by constitution.	Soc.St.Jean Baptiste de Montreal, Ex.344, p.19.
Recommendation that there should be only one primary school without religious affiliation.	Grand Orange Lodge, Ont.West, Ex.395; Ev.9562-74.

EDUCATION.

TECHNICAL AND VOCATIONAL EDUCATION:

(See also Unemployment Relief, and Supra under general submissions concerning Education).

Supervision of Dominion aid to technical education through Dominion Dept. of Labour.	Ex.163,pp.20. Ev.4674-5.
All grants under 1919 Act taken up except $307,000 to Man.	Ev.4674.
Was definitely intended as a temporary aid.	Ev.4675.
B.C. argues that primary responsibility for finance of vocational education should rest with Dominion.	B.C.Br.p.352.
Relation to placement of unemployed.	Ev.4850.
Man. proposes Dominion pay ~~50% of cost~~ of technical education.	Man.Br.Pt.VIII,p.56.
In N.B. a director of Vocational Education appointed in 1918.	N.B.Br.p.34.
Effect of withdrawing temporary Dominion grants disastrous.	N.B.Br.p.35.
History of experience in N.B. under Act of 1919.	Ev.8651A-8651F.
Suggestion that vocational education can be abused by applying it to teach useless matters. (Union of N.B. Municipalities)	Ev.9072-3.
N.S. technical education and its history.	Ev.3975.
N.S. claims need of $50,000 annually for technical education. History of Dominion assistance.	N.S.Br.pp.134-5,137, Ev.p.4076.
N.S. Mines Apprenticeship Project, discussed by D.M. of Mines.	Ev.p.4104A-4106.
Similar apprenticeship projects described by Director of Technical Education of Nova Scotia.	Ev.p.4107-9.
Dominion grant to N.S. under Technical Education Act of 1919 ceased in 1936 and N.S. was obliged to shoulder about $50,000 expenditure.	Ev.p.4109.
Grants for technical education should be perpetual and Dominion should prescribe limitations for program and should audit expenditures.	Ev.4110.
But prov. should be able to suit program to its needs.	Ev.4111.
Ont. received for technical education from 1920-9 av. of $318,000.	Ont.Br.PtII,p.43.
Difficulty arising when Dominion discontinued grants.	Ev.7687.
P.E.I. has no technical education.	P.E.I.Br.p.29, Ev.p.4447.

EDUCATION. (Cont'd)

TECHNICAL AND VOCATIONAL EDUCATION: Cont'd.)

Should be adapted to agricultural and fishing education in P.E.I.	Ev.4559.
Youth training schemes are directed toward agriculture and fishing.	Ev.4559.
Description of technical education in Quebec, and need of inclusion of such courses in public school system.	Protestant Teachers of Que. Ex.347,pp.11-16.
Present grants administered through provincial depts. other than dept. of education are not apportioned fairly between Protestant and R.C.schools.	Ev.8371-3.
Difficulty largely because of small numbers makes special schools impracticable.	Ev.8374.
Need of national system of vocational training, instead of provincial systems unrelated to needs of other provs. Resumption of Dominion grants should be made.	Sask.School Trustees Assn., Ex.61,pp.5-6
Sask.share in Tech.Edn.Act of 1919 was $847,620.01. Final share of Sask. was exhausted in 1937.	Memo.of Sask, Dept.of Edn.Ex.64.
Federal aid for technical education urged by Sask.Assn. of Rural Municipalities.	Ev.1666.
Need of Dominion leadership to seek to arrest increase in figures of dependency by continuing Employment Service Council(discontinued 1930), incorporating Youth Training Committees and integrating with provincial councils, but with provincial administration of vocational education.	Can.Welfare Council Ex.380,B.p.11-2
Dominion should control stimulation of technical education.	Trades & Labour Congress,Ex.106,p.17
Need of Dominion Youth Bureau to supervise and study problems of youth and establishment in vocations.	Y.M.C.A.Br.Ex.333 pp.2-4,pp.6-8.
Problems of youth discussed.	Ex.333, Ev.8012-28.
Greater federal assistance for technical education urged.	Cn.Fed.of Mayors, Ex.113,pp.57-8.

EXEMPTIONS FROM TAXATION.

See TAXATION - EXEMPTIONS.

EMPLOYMENT OFFICES.

See UNEMPLOYMENT INSURANCE.

EXPENSES OF GOVERNMENT.

See ADMINISTRATION EXPENSES.

FEDERAL POLICIES.

For Railway and Transportation policies see RAILWAYS AND TRANSPORT.

For Freight Rate Policies see RAILWAYS AND TRANSPORT.

GENERALLY:

Statement by Chairman as to the application of federal policies to the work of the Commission; tariff policy, for example, is a question for the government and parliament of Can. but the Commission can consider the effect of it; can consider if some portions suffer more from it and their capacity to pay taxes as a result; it falls within reference as to taxation in Canada being equitable and fair. Ev.p.4459.

With demands on prov. for social services, prov. govts. took a constantly increasing percentage of the income of the people in taxation, and thus it became interested in factors contributing to that income such as federal tariff and monetary policies. Man.Br.Pt.VII,p.18.

A sliding allowance to provs. based on effects of federal policies is sound in theory, but would be very difficult in practice. Man.Br.Pt.VII.pp50-1.

Dr. Carrothers (B.C.) believes that there are almost insurmountable difficulties in the way of a province setting up a balance sheet of profits and losses as a result of national policies. Ev.5204.

N.S. contends that prov. has a right to compensation where Dominion impairs its normal sources of revenue and this has been established in regard to the western lands. N.S.Br.pp.70-1.

N.S. contends redistribution of unconditional subsidies is not enough, without considering certain circumstances in the Can. economy which create disparities in development as between different regions. The effects are difficult to measure as these have sunk deep into the Can. system. N.S.Br.p.79.

Where economic disparities arise from national policies, the financial arrangements between Dominion and prov. should be readjusted to compensate for this discussion; where economic disparities are due to differences in natural resources, question is as to how far every section of Can. creates an obligation for the federation as a whole. N.S.Br.,p.80.

Duncan & White Commissions failed to inquire into the effect on the Maritimes of federal trade policies and this was not done until the Jones' Commission. N.S.Br.p.56.

Premier Macdonald admits, however, that Duncan Commission found other conditions, e.g. U.S. tariffs and change in shipping methods,did contribute to disability. Not all could be laid to Confederation. Ev.p.3953.

FEDERAL POLICIES. (Cont'd.)

GENERALLY: (Cont'd.)

Contention before White Commission that federal tariff policies had created fiscal need for N.S. — N.S.Br.p.58.

The people of the Maritimes think that the policies of the Dominion have had an adverse effect upon their interests and there is a disposition to retain all present powers.(N.B.) Ev.8556-7.

MONETARY POLICY:

Man. grain growers lost $6 M which would have been saved if Can. dollar had been kept in line with the Australian pound. — Man.Br.Pt.III,p.1,p.20.

Assumption that sterling price of wheat unaffected. — Man.Br.Pt.III, p.19, Ev.p.101.

Prairie provs. export about 45% of net production compared with 10% for rest of Can. — Man.Br.Pt.III,p.1,p.7.

Note inconsistency at p.11. referring to 22% for rest of Canada. — Ev. 95-97.

In 1932 Eng. purchased food at 45% of prices before depression. — Man.Br.Pt.III,p.2.

Australian policy gave 25% increase in returns, Canadian 20% decrease. — Man.Br.Pt.III,p.3. pp.18-19.

Annual losses to prairie grain growers of $47 M. — Man.Br.Pt.III,p.3.

Policy of currency alignment would have increased cost of imports and debt services. — Man.Br.Pt.III,p.3-4.

West sold largely in markets (U.K.) with depreciating currency, East sold in markets (U.S.A.) with an appreciating currency. — Man.Br.Pt.III.p.5.

But relative position with devaluation would have been about the same. — Ev. 85.

In Australia, monetary and tariff policies cancelled each other, in Canada they were cumulative against the interests of the West. — Man.Br.Pt.III, p.6,p.32.

Analysis of trade in prairies and eastern Canada, especially grain trade and prices compared to Australia and Argentina. — Man.Br.Pt.III,pp.7-18.

While prices generally would have risen under suggested monetary policy, export prices would have risen faster. — Ev.100C.

Cost of exchange policy (assuming alternative had been a 25% inflation) to 3 prairie provs. $47 M. per year. — Man.Br.Pt.III,p.24-5.

Debt burden and other factors in Canada not substantially different from Australia. — Man.Br.Pt.III,pp26-30.

In comparing effects of inflation on Man. and Eastern Canada, necessary to consider greater benefits to East from tourists and gold production. — Ev.110-2.

FEDERAL POLICIES. (CONT'D.)

MONETARY POLICY: (CONT'D.)

Difficulty of adopting monetary policy suggested by Man. because no central bank until 1935. Ev.pp.116-7.

Difficulty in way of suggested policy from two and three-way bonds. Ev.118-120.

Estimate of $6 M as effect of policy on Man. would have to be increased for local sales and decreased by increased costs. Ev.124-128.

Proposal is that currency should have been managed only sufficiently to correct balance between larger fall in agricultural prices as compared with the fall in mfg. prices. Ev.131.

Suggested inconsistency in Man. claim, as monetary policy proposed would have reduced imports, and Man. also complains of this result from the federal tariff policy. Ev.137.

East would have received same type of benefit as West under proposed monetary policy. Ev.156.

Man. proposal as to monetary policy not a criticism of Canadian policy, but that the policy adopted was disadvantageous to prairies and this should be considered. A disporportionate share of disadvantages. Ev.162.

Mr. Bracken explains purpose of submission to show why federal assistance necessary - not an ill-considered system of inflation, but a currency managed so as to lighten the burden of those taking the immediate shock of a decline in prices. Ev.536-49, also Man. Br.Pt.VIII,pp.20-24.

Resolution of Man. legislature for currency policy to improve conditions. Ev.550-1.

Sask. argument as to effect of monetary policy. Sask.Br.pp.233-251, Ev.1779-1821.

Not arguing policy of "sound money" not in interests of Can. but that it was a heavy burden on farmer. Ev.233,Sask Br.p.251.

Not possible to make a quantitative estimate of costs of policy. Sask.Br.p.233.

Impact of depression began as early as 1929-30, in comparison with Australia and Argentine. Sask Br.p.235.

Discussions in parliament - Mr. King on tariff policy. Ev.1780½2, Sask.Br.pp.237-8.

Effects of policy of over-valuing Canadian dollar eliminated by 1933. Sask.Br.237.

Deflation created irregularities in burden, especially heavy on agriculture. Sask.Br.238-9.

Distinction between inflation and anti-deflation. Sask.Br.p.239.

Australian method of preserving "national income" rather than"sound money". Sask.Br.pp.242-4.

FEDERAL POLICIES. (Cont'd.)

MONETARY POLICY: (Cont'd.)

Consideration of foreign debt charges - need to distinguish between nominal increase and real increase - possibility of refunding.	Sask.Br.pp.244-7.
Total debt of all government units $5,500 M. of which $3,400 M. payable in Can., $1,500 M. payable in N.Y.,$600 M. payable in London.	Sask.Br.pp.248-250.
Public utilities, industrials, etc.	Ev.1812.
Rise in domestic prices involves a time lag, a breathing space when sorely needed.	Ev.1797.
Burden of debt service could be distributed equitably by taxation while deflation falls on most vulnerable groups in the community.	Sask.Br.p.251.
Dr. McGibbon's comment as to reprisals and competitive inflation.	Ev.1817-8.
Disabilities of Alta. from national "sound money" policy and "special" tariff policy during depression.	Ed.Ch.of C.pp.40-3.
Prices received were prices on world markets depreciated in relation to Canadian currency. Costs of transportation remained in Canadian currency and special tariff policy kept up prices on goods purchased.	Ed.Ch.of C.pp.41-2.
Unequal benefits from policies.	Ed.Ch.of C.pp.42-3.
Difficulty of considering a temporary policy in Dominion - Provincial relations - suggestion that a Grants Commission could so consider it.	Ev.6085-8.
Mr. Gardiner of United Farmers of Alta. discusses policy of currency control during the depression - states he is not critical of it - but argues the weight on agricultural community was very good.	Ev.6457.
Comparison of monetary policies during the depression in Australia, Argentine and Can.	B.C.Br.317-8.
Canadian high tariff policy became a monetary policy.	B.C.Br.p.318.
Policy benefitted manufacturers, and adversely affected primary producers.	B.C.Br.319-326.
Canadian price level was 12% higher than Australian.	B.C.Br.p.321.
B.C. does not argue for a monetary policy but simply analyses the effect of what was done.	Ev.5192-3.
B.C. argues that monetary policy favoured Dominion, as against provs. and municipalities in the matter of its external debt obligations - Dominion-made a profit on its gold holdings of $49 M. and on foreign exchange transactions of nearly $8 M, while B.C. lost $2,686,000 on the monetary policy.	B.C.Br.pp.327-332.

FEDERAL POLICIES. (Cont'd.)

MONETARY POLICY: (Cont'd.)

Statement of Rt. Hon. R. B. Bennett that in 1930-32 it was necessary to prevent the western provinces defaulting - and the policy of the government to make loans to prevent such default. Quoted in	N.S.Br.,pp.74-5, Ev.pp.3971-2.
Ont. argues that prairies by overproduction produced their own misfortunes and were not, therefore, entitled to claim for failure to adopt a monetary policy competitive with Australia.	Ont.Br.Pt.I,p.16.
Devaluation would not have assisted the prairies, would have been costly to them in that it would have increased production and lowered the world price of wheat.	Ont.Br.Pt.I.p.17.
Ont. answer to Man. case for monetary inflation.	Ont.Br.Pt.II, pp.84-6; Ev.7806-14.
Figure of $47 M. per year gain is a gross figure making no allowance for increased cost of imports, rise in internal prices, or cost of servicing foreign loans.	Ont.Br.Pt.II,p.84.
Devaluation would have effect of raising tariff, thus an inconsistency in the two claims of Man. on tariff and monetary policy.	Ont.Br.Pt.II,p.84.
Price rise would be very large, estimate of $222 M. over 6 years.	Ont.Br.Pt.II,p.85. Ev.7809.
Cost of servicing foreign loans - figures of foreign held debt.	Ont.Br.Pt.II,p.85. Ev.7809-10.
Man. Br. fails to take certain inflationary policies into account.	Ev.7810-11.
Dominion's policy of cheap money might not have been possible with inflation.	Ev.7811.
Australia in a simple position of dealing with one creditor. Canada had to deal with two creditors whose exchanges went in opposite directions.	Ev.7811.
Man. case rests on two assumptions - (1) that world price of wheat would not have been affected (2) that Australia and Argentine would not have devalued further; both assumptions doubtful.	Ont.Br.Pt.II, pp.85-6; Ev.7811-2.
Devaluation might also have increased production of wheat.	Ont.Br.Pt.II, p.86; Ev.7813.

TARIFF POLICIES:

Changes in tariff concepts since 1867- "National policy" of 1878 intended as protection for farmers today. It is almost wholly for protection of manufacturers.	Ed.Ch.of C. p.7.
Disabilities to Alta. from federal tariff policies.	Ed.Ch.of C. pp.27-7; Ev.6020 et seq.
Alta. sells in a free market, buys in a protected one.	Ed.Ch.of C.,p.23.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

Rogers estimate of effect on Alta. $19,689,000; but no attempt to estimate by C. of C.	Ev.6020-1; Ed.Ch.of C.pp.24-5.
Commission should study monetary effect of the tariff.	Ed.Ch.of C.p.25.
Alta. unable to get protection on coal, vegetable oils, mutton -	Ed.Ch.of C.pp.25-6.
Elections in Alta have reflected the spirit of protest.	Ev.6038.
Handicap from policy of giving concessions on agricultural products from other countries in return for Canadian manufactured goods.	Ed.Ch.of C.,p.26.
Increases in tariff prevent Alta. selling goods in foreign countries, e. g., decline through tariff increases on Jap. goods in Jap purchases of wheat from 21½ M.bus. in 1929 to 5 M. bus. in 1937.	Ed.Ch.of C.Br.p.27.
Increases in Alta. production costs through tariffs on goods purchased from rest of Canada.	Ed.Ch. of C.p.27.
Difficulty of estimating effect of tariff policy on the government as distinct from the people of the prov.	Ev.6050-1.
Empire trade agreements have been very beneficial to Alta.	Ev.6127.
The Dominion should devise means of compensating the Western Canadian farmer for disabilities which he suffers by reason of Canada's fiscal policy.	United Farmers of Alta. Ex.255.
Details of method of compensation lacking.	Ev. 6438.
Chairman suggests that settlers came to Alta. knowing that tariff policy was in force.	Ev. 6439-41.
Effect of tariff on Alta discussed.	Alta C.C.F.Clubs, Ex.257,pp.5-6.
General conviction in the West that it has been and continues to be the victim of national trade policies.	Cities of Alta.Br. Ex.238,p.26.
Tariff policy creates an additional burden on the farmer.	Alta.Municipal Districts,Ex.242,p.5. Ev.6207.
Greater tariff protection for agricultural producer asked.	Alta. Co-operative Council,Ex.256.
Quota system on coal importations asked.	Western Can.Fuel Assn.,Ex.258.
Maintenance of tariff on refined sugar and quotas for raw sugar asked.	Alta.Co-operative Sugar Beet Growers, Ex.262.
B.C. contends result of Dom.fiscal policy has been to centralize protected industries in Ont. and Que.	Farmers'Br.p.22.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

Tariff argument of B.C.	Farmers'Br.pp.25-29; Ev.5035-55.
Generally that B.C. buys largely in a protected market and sells largely in a world market - tariff creates a subsidy particularly to industries in Ont. and Que. which B.C. is contributing to, in a disproportionate way, B.C. buys $55.M. from Eastern Canada and sells about $5 M. (excluding $9 M.bullion).	Farmers'Br.pp.25-9.
Admission of benefits from protective preference in Great Britain.	Ev.5050.
Could use $55 M. purchasing power to make world trade arrangements.	Ev.5051-2.
Elections not important because policy may benefit Can. and hurt B.C.	Ev.5054-5.
During period of falling prices B.C.'s exports fell rapidly in price, but purchases from eastern Can. remained high owing to tariff.	B.C.Br.p.278.
Tariff compels B.C. to do more work to purchase manufactured goods in eastern Can. rather than if she were free to purchase goods in markets in which she sells.	B.C.Br.289.
Tariff also compels B.C. to pay double rates on ocean freight because goods cannot be freely purchased in places where B.C. sells and hence boats come in ballast.	B.C.Br.p.311.
Insurmountable difficulties in measuring burden of tariff in any district.	B.C.Br.p.314.
Analysis of all production by provs. as to whether production is protected or exposed. Exposed includes exports to Gt.B. & Empire.	B.C.Br.pp.314-317. Ev.5850.
During depression tariff policy really became a monetary policy.	B.C.Br.p.318.
Figures of lumber exports from B.C. and ffom Washington and Oregon indicate value of Br. preferential tariff to B.C.	B.C.Bds.of Trade, Ex.188,pp.2-3.
B.C. admits value of Ottawa agreements but found it impossible to estimate the value.	Ev.5852.
Value is shown by tables showing exports to U.K. 1926 to 1936, and showing share of Canadian exports enjoyed by B.C.	Ev.233.
Value of agreements was to allow B.C. products to get into the market - not so much effect on price.	Ev.5852,5935.
Table of Trade Treaties and Trade Agreements.	Ex.234.
Differences in tariff burdens should be equalized by means of federal income taxes.	Greater Vanc.Youth Council, Ex.205,p.7.
Disadvantages to B.C. from the tariff can be corrected by Dom. measures to distribute revenue equitably throughout Canada.	B.C.Council of Women, Ex.206,p.2.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

History of tariff legislation in Can. gradual extension up to 1930 and rapid extension of protection after 1930. — Man.Br.Pt.IV,pp.1-15.

General claim of steady increase in tariffs, restrictions on imports, too high and too complicated, evils of delegation of rate fixing powers. — Man.Br.Pt.IV,pp.1-17.

Undue burden on Western Can. indicated by comparative figures of those gainfully employed in industry in Man. and in Can. — Man.Br.Pt.IV,pp.17-8.

Chairman says Commission not reviewing tariff policy, only economic effects are relevant. — Ev. 178.

Incidence of tariff burden on Western Can. — Man.Br.Pt.IV, pp.19-23 See also Appendix.

Sample budget of farm expenditures - comparison of prices of over 200 items in Man. and in Minnesota made and increased fraction applied to whole budget - resulting in figure of $110.38 per farm - applying $100. increase to each of 290,000 farms in prairies results in $29 M. cost of tariff per year for farmsrs - or $58 M. per year to prairies. — Man.Br.Pt.IV.pp.19-23

Omission of calculation as to Canadian sales tax. — Ev.194.
Might be $42.00 out of $100.00 — Ev.196D & E.

See also Mr. Bracken's discussion of tariff policy. — Man.Br.Pt.VIII, pp.18-20.

Man. contends that the federal tariff policies fitted in with natural advantages of Ont. and Que. to make them prosperous. — Man.Br.Pt.VII, p.6, Ev.290-1.

Protection has "fertilized" the income tax field in Ont. and Que. and has impoverished this field of taxation for other provs. — Man.Br.Pt.VII,p.39. Ev.365-6.

Protection of Man. industries not as great as of Ont. industries. — Ev.370-1.

Western Canada dependent upon exports for 3/4 of its production. Need of Can. to maintain export markets, by proper trade policy, which should not merely protect eastern industry. — Man.Br.Pt.VIII, pp.35-7;Ev.651-4.

N.B. contends tariff has concentrated mfg. in Ont. and Que.- the Maritimes had to buy in this protected market and sell their primary products in an open market. — N.B.Br.pp.46-7.

N.B. contends, quoting Profs. Carrothers and Rogers, that tariff policy has failed to meet the just requirements of a national policy in a federal state, has been haphazard in growth and does not represent a fair compromise of conflicting interests in federation with resulting lack of balance. — N.B.Br.p.47.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

N.B. thinks that prov. is not responsible for decisions in tariff elections - provs. were not represented and elections involved other questions.	Br.p.48;Ev.8733-4.
N.B. does not attempt to estimate adverse effect of tariff but asks allowance.	N.B.Br.p.49.
Grants of money will not offset effects of tariff or give adequate relief to N.B.	N.B.Br.p.50.
White & Duncan Commissions did not take it into account.	N.B.Br.p.50.
See however p. 19 of White Commission report.	Ev.8738 and Ev.8996-9000.
Possibility of regional tariffs suggested and discussed	N.B.Br.p.51 Ev.8739-47.
Best method of compensating N.B. by adjustment of freight rates.	N.B. Br.p.51, Ev.8747-8.
N.B. farmers require feed grain for their stock - are compelled to pay higher costs because of freight rates, yet cannot import because of tariffs - even on a product like Indian corn which is not generally grown in Canada.	St. John Board of Trade, Ex.369,p.16-7.
Need of better balanced inter-prov. economy. Should not have Maritimes sacrificing their seaboard position for benefit of protected industries in central Can. All mfrs. protected by tariff should be compelled to equalize prices throughout Can.	Ex.369,pp.17-9.
Suggestion that freight rates need to be considered in conjunction with tariff policy - tariffs causing movement east and west and prices in Maritimes equal to Ont. prices plus freight rates thus whole cost of railways being borne by Maritimes.	Mar.Transpn.Commn. Ex.366,pp.19-20.
Jones' Commission attempted to calculate effect of tariff on N.S. but was hampered by lack of assistance from Dominion.	Ev.p.3993; N.S.Br.p.80.
Found there was an adverse effect.	N.S.Br.p.91,94.
Duncan Commission refused to consider the effect of the tariff.	Ev.3994;N.S.Br.p.81.
White Commission was limited in reference but was sympathetic to claim based on tariff load.	Ev.pp.3994-5; N.S.Br.p.82.
Duncan Commission report not accepted by N.S. because it refused to analyse economic results of Confederation particularly the tariff. Jones Commission views are merely valuable.	Ev.4207-8. Ev.4209.
Question by Dr. Dafoe as to whether there is any political responsibility for the adoption of tariff policies. Premier Macdonald (N.S.) doubted if the tariff elections were exclusively that and in any event, it was necessary to look at conditions as they are today.	Ev.p.3995-9, 3998-9.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

N.S. election returns in 1911 and 1891 tariff elections.	Ev.p.3999.
Question whether the award of the White Commission did not cover the effect of the tariff - Macdonald states he argued that Commission could make no final settlement but a full Dominion - Provincial Commission was necessary.	Ev.pp.4002-3.
Australian experience very similar to that of Canada.	N.S.Br.p.86.
Australian Grants Commission considers effect of tariff policy.	N.S.Br.p.88.
Need is taken as the basis of grant but tariffs are considered as one of the elements which may create need.	Ev.p.4405.
N.S. does not contend that Commission should make recommendations on the tariff but that the effect of the tariff on the people, their tax-paying ability, and the financial condition of the government, should be considered.	Ev.p.4006.
Federal policies have contributed to lower taxable capacity of N.S.	N.S.Br.p.96.
Australian Economic Inquiry into the Tariff.	N.S.pp.97-8.
Personnel	Ev.p.4024.
Prof. Rogers calculations as to the effect of the tariff on N.S. lead to result that in 1931 it cost $4,478,000.	N.S.Br.p.99. Ev.pp.4015-6.
Premier Macdonald admits this may not be exact but contends that the tariff has been injurious and that the injury has been substantial.	Ev.p.4017.
Chairman points out difficulty of any exact measurement.	Ev.p.4018.
Premier Macdonald contends N.S. could make advantageous trade treaties.	Ev.4018.
Incidence of the tariff has been heavy on P.E.I. but do not dispute its wisdom from a national viewpoint.	Chtn.Bd.of Trade Br. Ex.160,p.4, Ev.4347-9.
National tariff policy has worked great hardship on P.E.I.	P.E.I.Br.p.10; Ev.pp.4440-4444.
Great dangers from sudden alteration of delicate balance in Can.created by the tariffs.	Ev.4457-8.
Findings of Duncan Commission disagreed with.	Ev.p.4555.
Sask. argument as to tariff disabilities.	Sask.Br.pp.223-232.
Burden of tariff bears more heavily on Sask. than on any prov.	Sask.Br.p.223.
Estimates of Prof. Rogers as to costs and benefits of tariff.	Sask.Br.pp.224-7; Ev.1759-67.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

Figures quoted only for comparison and not as a yardstick.	Ev.1769.
Concentration of industry may be a burden in a depression through relief costs.	Ev.1767-8.
Special discussion of automobiles, petroleum products, etc.	Sask.Br. pp.229-231.
Recommendation that customs tariff be removed from all instruments of production and reduced on all necessities of life.	Sask.Br.p.331.
In 1867, tariffs were for revenue only, later protectionist idea arose in a way never contemplated at Confederation.	Sask.Br.p.10.
Effects of this policy made adjustments of Dominion - Provincial relations necessary.	Sask.Br.p.10.
Attitude of Commission toward tariff argument stated.	Ev.1232.
Special advantages of tariffs to the East should be off-set by some compensating benefit to the agricultural producers of the West or the tariff on manufactured goods should be substantially reduced.	Regina Bd.of Trade, Ex.66 p.8. Saskatoon Bd.of Trade Ex.67,p.7.
General discussion of tariff policy.	Ont.Br.Pt.II,pp.78-81 Ev.7748-79.
Tariff policy is essentially a federal matter.	Ont.Br.Pt.II,p.78.
Tariffs only a part of federal policy and must consider policy as a whole.	Ont.Br.Pt.II,p.79.
Australian Grants Commission stated tariff only are aspect of federal policy, and rejected claims on this basis.	Ont.Br.Pt.II,p.79 Ev.7753-4, Ev.7759-61
Tariffs may have affected the type but not the amount of industrial development.	Ev.7761.
Can't assume tariff concentrated industry in Ont. and Que.	Ont.Br.pp.79-80; Ev.7761-2.
Would have concentrated there anyway.	Ont.Br.Pt.II,p.80.
With no tariff might have had no industries on prairies.	Ev.7762.
Tariffs have given benefits to other regions. Maritimes have much tariff protection also part assistance, prairies for grain, butter, etc., B.C. for timber and mfd. goods.	Ont.Br.Pt.II,p.80; Ev.7777.
Problem of measuring effects of the tariff in money is an insoluble one, as varying figures of effects on the prairies indicate.	Ont.Br.Pt.II,p.81. Ev.7779.
Other items of federal policy require consideration, e.g. railway policy, canal costs, "transfers" from system of Dominion taxation,etc.	Ont.Br.Pt.II, pp.83-4.

FEDERAL POLICIES. (Cont'd.)

TARIFF POLICIES: (Cont'd.)

Ont. not attempting an account - because cannot a nation assess effects in this way.	in Ont.Br.Pt.II,p.84; Ev.7799-7800.
Ont. criticism of Man. Brief as to effects of tariff policies.	Ont.Br.Pt.II,pp.81-4; Ev.7779.
Failure in farm budget to include deductions for articles cheaper in Canada than in U.S.	Ont.Br.Pt.II,p.81, Ev.7780-84.
Comparison of entirely unlike commodities. e.g. tires (Ev.7784,Ex.310), electric motor (Ev.7785, Ex.311), washing machines (Ev.7786-Ex.312), Overshoes (Ev.7787,Ex.313).	Ont.Br.Pt.II,p.82.
These items make up an error of $8 1/4 M.	Ont.Br.Pt.II,p.82.
Canadian prices include 8% sales tax in Minnesota town no federal, state or municipal sales tax.	Ont.Br.Pt.II,p.82, Ev.7788.
Large amounts arise in respect of items produced on prairies.	Ont.Br.Pt.II,p.83.
Inclusion of purely revenue tariffs, etc.	Ont.Br.Pt.II,p.83.
Ont. criticism of B.C.Br. as to tariff disability - the whole conception of barter terms of trade is not a good method of analysis and is far from precise.	Ont.Br.Pt.II,p83, Ev.7794-6.
Mr. Hepburn's discussion of Man.'s claim based on effect of tariff policy. Criticism of comparison of prices in U.S. and in Man. - omission of sales tax item - failure to compare like articles - failure to include deductions where goods are dearer in U.S. - claims based on items produced in the West.	Ont.Br.Pt.I, pp.21-25.
Contra elements in the account based on purchases by the east of protected goods from the West - wheat, butter, eggs(for both these the West sought increased protection) pork, horses.	Ont.Br.Pt.I,pp25-8.
Other elements should be considered if claim of Man. based on tariff and monetary policies is considered, e.g., expenditure on rys, special rail rates on what special subventions on coal, wheat subventions.	Ont.Br.Pt.I, pp.28-9.
Contribution to governmental revenues of manufactures - the way in which these revenues are distributed throughout Can. for relief, pensions and health services etc., and the danger of losing those revenues if tariffs were abolished.	C.M.A.Br. Ex.90,Part V. Ev.2411-2448.
Gross value of mfd. goods in 1929 more than $4 billion.	Ex.90,p.3.
About ¼ of population depends on manufacturing.	Ex.90,p.3.

FEDERAL POLICIES (Cont'd)

TARIFF POLICIES: (Cont'd.)

About 62½% of capital invested in Can. is Canadian capital, and 70% of capital in mfg. industries is Canadian.	Ex.90,p.4.
Manufacturing is closely related with other branches of economy.	Ex.90,p.4,5.
Manufacturers have built up large export trade, servicing debt.	Ex.90,p.5-6.
C.M.A. agrees with contention in Man. and Sask. that tariff system bore unequally on them, and believes some additional compensation proper.	Ex.90,p.6.
Protection policy's advantages greatly outweigh disadvantages.	Ex.90,p.6.
American figures show 3 1/5% profit on net shareholders equity.	Ex.90,p7,Ev.2437.
C.M.A.doubts value of comparisons of prices in Can. and U.S. to measure effect of the tariff.	Ev.2446-8.
Empire trade agreements have been of great value to the primary producers of Canada, e.g., wheat, apples, and lumber - Canada's exports to Great Britain are 95% primary or semi-manufactured goods and these have the full benefit of the trade agreements	(C.M.A.evidence) Ev.6844-6.
Unequal burden of tariffs - special benefits to central provinces - present tariff rates afford over-protection and could be reduced without interfering with revenue.	Can.Importers and Traders Assn., Ex.280,pp.1-2.
Regional tariffs not feasible - but certain such tariffs now exist for fruit and vegetables.	Ex.280,p.2.
Customs duties should be abolished except where absolutely necessary to maintain an industry in existence.	Communist Party, Ex.401,p.61.
Provinces should have sole right to levy customs duties.	Nat.Corporatist Move't. Ex.116,p.3.

FISCAL NEED.

See also SUBSIDIES.

N.S. contention that fiscal need has been the dominating factor in the granting of federal subsidies. N.S.Br.pp.61-78, Ev.p.3959 et seq.

At Confederation it was the fiscal need of N.S. which determined the amount of the per capita grant. N.S.Br.61.

It has been the primary factor in various readjustments since. N.S.Br.61.

e.g., revision in 1869 because of N.S. finances being inadequate. N.S.Br.62.

Four Manitoba increases. N.S.Br.p.62.

Revision of 1907, statement of Sir Wilfred Laurier. N.S.Br.p.62.

Majority of White Commission rejected it. N.S.Br.pp.65-6.

N.B. surrender of timber tariffs and new subsidy deal. N.S.Br.p.70.

Compensation for western lands. N.S.Br.p.70-71.

Dominion has always rejected principle of fiscal need because of desire to apply rule of uniformity of treatment. N.S.B.p.62.

Arguments why it should not be accepted set out in N.S.Br.pp.63-4.

White Commission finding as to "fiscal need" quoted. Admits fiscal need has entered - but that it cannot be regarded as a proper basis. N.S.Br.p.65-6.

To the objections to such a policy, Premier Macdonald contends that an answer is possible - theory has worked for 70 years here and has been applied in Australia. Ev.p.3966-7, N.S.Br.p.67.

N.S. contends that fiscal need has been recognized in Canada in the matter of relief and old age pensions. Ev.p.3967.

Grants Commission in Australia prevents principle of fiscal need creating local extravagance. Ev.3967.

N.S. contends that principle of fiscal need does not mean that provinces can spend as much as they please and then show need. There must be austerity of application - no extravagance - advanced services and a fair burden of taxation must be willing to have examination by some tribunal of accounts. N.S.Br.p.67.

Recognition of fiscal need does not encourage bad finance, perpetuate inferiority and lead to decay of independence and a sense of responsibility. N.S.Br.p.71.

FISCAL NEED. (Cont'd.)

See also SUBSIDIES.

GENERAL THEORIES:

Considional subsidies are a recognition by the Dominion that there was prov. "need" for assistance in providing services considered to be in the interest of the Dominion as a whole.	N.S.Br.pp.76-8, and Ev.pp.3972-92.
Chairman raises question as to whether it is the fiscal need of an individual prov. that is to be considered or the fiscal need of the provinces as a whole compared to the Dominion. There are two distinct questions - one as to the constitutional ability of the provs. to discharge their functions - the other as to the basis on which subsidies should be granted, assuming subsidies should still be paid.	Ev.pp.3973,3976, 3981,3958-6)
"Fiscal need to be considered must be the fiscal need of today. It is an expanding not a static concept; current need, not historic need, must be the determining factor."	N.S.Br.p.112.
To claim a basis of fiscal need a prov. must show (1) Prov. administration is reasonably efficient, but not extravagant (2) its functions are not more advanced or extensive than in other provinces (3) prov. taxation is sufficient and fair.	N.S.Br.113.
Question of whether Commission should examine prov. accounts depends on whether it recommend an alteration in the subsidies or a Grants Commission which would examine accounts.	Ev.p.4048.
Fiscal need, generally and specifically,of N.S. discussed.	N.S.Br.pp.111-141, Ev.pp.4039-4085.
The prov. is not extravagant - successive inquiries have characterized the administration as frugal.	N.S.Br.113-120.
Collection of four major taxes cost only 2.53%.	N.S.Br.p.117.
Present sources of revenue being tapped to the limit.	N. S.Br.p.119.
Provincial functions are not unduly extensive.	N.S.Br.p.120.
Burden of taxation - every avenue of taxation has been explored.	N.S.Br.121-7.
Difficulties because Dominion has appropriated income tax.	N.S.Br.121, Ev.4049-51.
Specific needs:	
Education - $650,000 annually for general purposes.	N.S.Br.128-33, Ev.4039-71
$100,000 annually for agric. and technical.	N.S.Br.137.
Public Health - $500,000	N.S.B.p.138.
$650,000	Ev.p.4078.
Agriculture - $100,000	N.S.Br.p.139.
Fisheries - $ 50,000	N.S.Br.p.140.
General administration $100,000	N.S.Br.p.141.

FISCAL NEED. (Cont'd.)

See also SUBSIDIES.

GENERAL THEORIES:

N.S.contention before White Commission that Fiscal need existed in N.S. because of comparative poverty of people, impairment of provincial revenues, and effect of tariff policy. N.S.Br.p.58.

N.B. asks that future allowances from the Dominion be by conditional subsidies based on the principle of fiscal need. N.B.Br.p.1.

"Fiscal need" a relative term. Ev.8506 & 8508.

To be determined by conference of Dominion and prov. ministers of federal affairs. Ev.8508-9.

N.B. suggests it is not only fiscal need of the prov. to be considered but fiscal need of individuals also. N.B.Br.p.4.

Grants have always been on basis of "fiscal need". N.B.Br.p.10, Ev.8572.

Principle should be applied to all provs. but fiscal need of each should be considered separately. N.B.Br.p.10.

Fiscal need will vary from year to year. Ev.8559.

Change should be made through proposed depts. of state in prov. and Dominion instead of a Grants Commission. N.B.Br.p.11.

Duncan and White Commission refused to recognize the principle of fiscal need. N.B.Br.p.13.

N.B. claim that Dominion contributors in 1919 to 1926 or 1927 to highway construction was a recognition of principle of fiscal need. N.B.Br.p.45.

Although on a population basis it was given because something unforeseen at confederation had arisen, and provs. could not provide for it. Ev.8716.

Heavy highway costs contributed to N.B. fiscal need. N.B.Br.p.46,

P.E.I. Brief mainly claims on basis of fiscal need. Ev.4408.

Disagrees with White Commission finding that fiscal need should not be basis. Ev.4408.

Settlement in 1907 was on fiscal need basis. Ev.4409-10.

Minority report of White Commission recognizes fiscal need basis. Ev.4412.

Fiscal need should be determined by Grants Commission. Ev.4430.

FISCAL NEED. (Cont'd.)

See also SUBSIDIES.

GENERAL THEORIES:

P.E.I. agreeable to checking of provincial accounts.	Ev.4430.
Should be fiscal need at the present time.	Ev.4430.
Opinion of Premier Campbell that danger of recognition of fiscal need creating a competition for grants between provs. is less than the danger presently existing from the vicious practice of settling prov. claims behind backs of other provinces with a secret recognition of fiscal need.	Ev.p.4455-6.
Measure of P.E.I. fiscal need for probably 10 years about $600,000 per year.	Ev.4505-6.
Note: P.E.I. is not able to apply principle of fiscal need as between school districts in the province.	Ev.4556-8.
Man. submits "fiscal need" has been the real basis of subsidy adjustment and should be frankly adopted as basis; but there is great difficulty in determining formula and applying it practically.	Man.Br.Pt.VII, pp.48-9.
Sask. contends subsidies originally based on fiscal need. Special grant to N.B. in B.N.A. Act only justified on basis of fiscal need of that prov. Devices have been used in the name of equality.	Sask.Br.pp.11-3.
In addition to fiscal need claim which may satisfy prov. needs, Sask claims federal policies must be rectified to improve lot of people.	Ev.1231.
Population is not an adequate measure of fiscal need.	Sask.Br.p.15.
If fiscal need adopted, Dominion should have certain safeguards, e.g. that receiving province exercise reasonable economy.	Sask.Br.p.15, Ev.1339-40.
B.C. does not believe that either economic need or population is a sufficient basis for subsidies, both are factors which should be considered along with other.	Ev.5538.
B.C. brief contends that original subsidies were fixed on the basis of need although other devices, e.g. $100,000 for railway lands were used.	B.C.Br.p.4.
Quebec believes subsidies require re-adjustment taking into account the population of the provinces, the actual needs of each and the contributions made to national development.	Memo Que.Govt. Ex.341,Ev.8136.
Subsidies should be granted on the basis of fiscal need (per Can.Ch. of Comm.)	Ev.9553.
Principle of fiscal need as governing federal subsidies supported.	Regina Bd. of Trade, Ex.66,p.4.

FISCAL NEED. (Cont'd.)

See also SUBSIDIES.

GENERAL THEORIES:

Dominion grants for education should take into account provincial fiscal need.	Can.Teachers Fedn. Ex.97,p.13.
Principle of fiscal need recognized.	Investment Dealers Assn.Ex.108,p.14, Ev.3216.
Dominion conditional subsidies based on fiscal need - could vary between provs.	Can.Assn.of Social Workers (B.C.Br.) Ex.214,p.2.Ev.5776.

FISHERIES.

See generally NATURAL RESOURCES.

Jurisdiction over fisheries explained by Dominion Deputy Minister.	Ev.3505-21.
No overlapping exists.	Ev.3507. (Memo.of Dept.of Fisheries)Ex.120,p.1.
Concurrent authority might solve difficulties.	Ev.3509-10.
Might be more economical if inland provs. administered fisheries.	Ev.3513.
Expenditures in Fisheries Dept.	Ev.3516-19.
Total of $2,036,891.64.	Ev.3518.
Co-operation of fisheries patrol with customs patrol.	Ev.p.3520.
Fisheries resources of B.C.	B.C.Br.pp.52-4.
1935 production of $15 M. of which $10½ M. exported.	B.C.Br.p.52.
Annual productions 1915 to 1936.	B.C.Br.p.53.
Work of prov. fisheries dept. explained - includes supervision of federal dept.	Memo. of B.C.Dept. of Fisheries, Ex.190,pp.1-2; Ev.5434-6.
Work of Dominion Depts. in B.C. mainly regulatory to prevent depletion.	Ex.190,p.2-3.
No overlapping exists.	Ex.190,p.3.
Need of both depts, as fisheries involve foreign relation and hence Dominion Dept. needed, and also local matters for prov. control.	Ex.190,pp.4-5.
Might be more co-operation between Depts.	Ev.5441.
Revenues of $100,000 to $200,000 from licenses, expenses of B.C.Dept. $22,000.	Ev.5441-2.
Research in fisheries mainly with Dominion.	Ev.5443-5.

FISHERIES. (Cont'd.)

See generally NATURAL RESOURCES.

Man. dept. concerned with protection conservation restocking etc. - Regulations must be made by Dominion - but entire administration is by prov.- regulations are recommended by prov. to Ottawa - awkwardness and delay results - Dominion regulations differ in various provs. - administration should be exclusively provincial and research carried on by Dominion - jurisdiction over inland fisheries should be provincial - Dominion is neglecting research in Man.	Memo.of Man.Dept. of National Rev. Ex.15,pp.8-10, Ev.755-65.
Special claim of N.B. as to fisheries.	N.B.Br.pp.65-9. Ev.8749-79.
Halifax award 1877 gave Great Britain $5½ M - which was distributed $1 M to Nfld. and $4,490,000 to Can. - Dominion retained this money.	N.B.Brief,p.66.
Frequent protests.	N.B.Br.p.66, Ev.8761-2, Ev.8767-72.
Annual bounties of $150,000 (later $160,000) for development of sea fisheries paid by Dominion.	N.B.Br.p.66-7, Ev.8759.
On Halifax award, Can. not interested, but provs. were represented.	Ev.8751-2.
Claim that money to Dominion was simply a trust fund.	Ev.8752.
Quaere validity of trust agreement, see	Ev.8772-3, See also Halifax Award, Ev.8778-9
N.B. share about $1 M would be worth $15 M today with interest.	Ev.8753-4.
Dominion claimed to retain money because (1) it had proprietary interest in fisheries and (2) it was charged with expense of safeguarding fisheries.	Ev.8754,8775.
As to (1) P.C. in 1898 decided otherwise.	Ev.8759-61.
As to (2) Dominion was charged separately with safeguarding in B.N.A.Act.	Ev.8762.
Inequalities in distribution of bonuses - N.S. got 5 times as much with fisheries only twice as valuable as N.B.	N.B.Br.p.68, Ev.8764.
Claim as to fisheries never before made to a Commission.	Ev.8765.
Possible delay in asserting this claim.	Ev.8767-72, 8776-1.
Copy of Halifax Award.	Ev.8778-9.
Restrictions on use of trawlers handicaps N.B. fishing industry - and prevents investment of British capital.	St. John Bd.ofTrade, Ex.369,pp.14-5.

FISHERIES. (Cont'd.)

See generally NATURAL RESOURCES.

N.S. feels that there are problems which would make provincial administration of fisheries difficult and hence did not ask for its transference to the province but contends there should be a provincial director of fisheries to direct marketing, education of fishermen, etc.	N.S.Br.p.139, Ev.p.4080-1.
Landed value of N.S. catch about $10 M.	Ev.4080.
$50,000 would be required for provincial fisheries service.	N.S.Br.140, Ev.4081.
Need in N.S. of Dominion establishing grades for fish.	Ev.4156.
Dominion now does in N.S. certain regulation of fishing and certain research.	Ev.4156.
The prov. should develop along the line of education for fishermen for which there is dire need.	Ev.4157.
Fishery school would require $30,000 or $40,000 per year.	Ev.4157.
Control of fisheries should remain with Dominion.	Ex.149,p.7.
Memo. as to work of Dominion and Provincial Departments in Ont.	Ex.325.
Delays occasioned by necessity of having regulations recommended by Ont. and passed by Ottawa.	Ex.325,p.1.
Confusion in jurisdiction over regulations for sale of fish.	Ex.325,pp.2-3.
Prov. should enact all regulations.	Ex.325,p.3.
Prov. can deal with certain matters more effectively.	Ex.325,p.3-4.
Indians should be made subject to game and fisheries regulations.	Ex.325,pp.5-6.
Suggestion by Ont. the Dominion cost of administration of fisheries is really for development of national resources in B.C. and Maritimes and is thus an indirect cost on Ont.	See Ont.Br.Pt.II,p.80. Ev.7775.
P.E.I. contends that there are matters of local nature which are not adequately dealt with by Dominion dept.and there should be a prov. fisheries service - for training, marketing and educational work.	P.E.I.Br.,p.42, Ev.p.4506-7.
About 3,400 fishermen in P.E.I. - 1935 production $900,000, 1936, $953,000 -	Ev.4511.
This is about 10 to 12% of number gainfully employed in the province.	Ev.4512.
Difficulties in fishing trade discussed.	Ev.4618-26.
Average income was $273 per fisherman.	Ev.4619.

FISHERIES. (Cont'd.)

See generally NATURAL RESOURCES.

Loans of $100,000 to fishermen in last two years 50% from Dominion.	Ev.4619.
Dominion should have one or two field men in province.	Ev.4623.
Sask. has fisheries with annual production of 9 million pounds.	Ev.2222.
Inefficiency in that prov. had complete administrative control and Dominion passes regulation.	Memo.Dept.of Natl. Resources, Sask.Ex.72,p.2.
Research in fisheries should be Dominion - legislative authority over fisheries should be provincial.	Ex.72,p.16.
Collaboration between fisheries research board and National Research Council - (per Gen. Macnaughton).	Ev.9893-4.
Need to extend work of Fisheries Research Board to include problems of freshwater fish.	Fed.of Ont. Naturalists, Ex.387,p.11.

FORESTS.

See NATURAL RESOURCES.

FREIGHT RATES.

See RAILWAYS AND TRANSPORT.

FUNDAMENTAL RIGHTS.

In 1867 a nation was created, and this involved creation of a new status, that of Canadian citizen.	Native Sons of Can. Ex.33,pp.1-5, Ev.1156-81.
Rights of a Canadian citizen do not stop at provincial boundaries.	Ex.33,p.9.
Is it implied that Courts continue? Is democratic form of government required?	Ex.33,p.15.
In 1867, theories of liberty were at full flood and no one considered need to include them in a constitution, today minimum rights of Canadian citizenship should be placed beyond provincial interference, basic rights may be implicit in our consitution, but as they are no longer safe from attack, they should be included in B.N.A.Act.	Ex.33,pp.17-20.
Alternatively Dominion have power over civil rights relating to rights of citizenship of Canada.	Ex.33,p.26.
Example cited of attempt to revive slavery.	Ex.33,pp.20-22.
Inability of Courts to consider fundamental rights or inherent wisdom of statute.	Ex.33,p.22.

FUNDAMENTAL RIGHTS.

Minority rights must also be regarded as fundamental.	Ex.33,p.25.
Growth of idea of provincial sovereignty has led to attempts to restrict certain liberties which, until recently, were thought to be fundamental rights of Canadian citizenship.	Ed.Ch.of C.p.7.
Should be approximate uniformity of fundamental liberties throughout Can. to enable discharge of responsibilities of Dominion citizenship & freedom of speech of assembly, of religion, of access to courts, free movement of citizens and goods.	Ed.Ch.ofC.p.13.
Protection of these rights should be by a vigorous exercise of power of disallowance.	Ed.Ch.ofC.pp.13-14, Ev.5986-7.
This method preferred to bill of rights as in U.S.A.	Ev.5985-92.
Dr. Dafoe suggests possible value of having rights defined in constitution and thus freed from temporary politics.	Ev.5989-90.
Need to preserve a certain basic minimum of civil rights throughout the whole of Canada.	Winnipeg Bd.of Trade, Ex.17,pp.6-7.
Something along lines of U.S.Constitution suggested.	Ev.868.
Provisions should be included in B.N.A.Act to protect freedom of press, of speech etc. and to prevent confiscation of property by prov. laws.	Calgary Bd.of Trade, Ex.249,p.9.
Suggestion there should either be a definition of fundamental rights in the constitution to guarantee a certain minimum of property and civil rights (to prevent compulsory debt reduction) or a more frequent use of power of disallowance.	Can.Life Officers Assn. Ex.92-p.13.
No preference for either method indicated.	Ev.2514.
Freedom of personality, of assembly, of the press, and of speech should be guaranteed by a definite statute.	Ed.Youth Council, Ev.6233-4.
Constitutional protection of rights of freedom of speech, of press, and of assembly urged.	United Farmers of Alta. Ex.255,p.20.
B.C. answer to question re fundamental rights inconclusive.	Ev.5563-5.
Protest against invasion of rights by refusing access to courts, delegation of law making powers to executive council, etc.	Native Sons of B.C. Ex.207,pp.11-3.
Suggestion that right of women to political and professional equality should be preserved by B.N.A.Act.	League for Women's Rights,Ex.345,pp.10-11
Claim for voting rights of women of Quebec.	Can.Alliance for Women's Vote in Que. Ex.349.

FUNDAMENTAL RIGHTS.

Constitutional amendment urged to ensure free access to Courts and rights of speech, assembly, religion and the Press.	Canadian Legion, Ex.386,pp.6-7.
Amendment of B.N.A.Act asked to assume complete recognition of marital status upon the solemnization of a marriage by any person duly authorized to perform the ceremony.	Natl.Council of Women, Ex.381-pp.5-6,
Discussion of recommendation.	Ev.9231-9269.
Opposition to all legislation barring free access to the Courts.	United Church, Ex.383,p.2.
Special application to Quebec "padlock" law.	Ev.9333.
Assertion of democratic principles in constitution urged also free speech, free assembly, free press, and free right of workers to organize - with Dominion power to impose penalties for violation of these rights.	Trades & Labour Cong. Ex.106,p.16.
Right of access to the Courts to determine the constitutional validity of any Dominion or provincial statute should be preserved.	Alta. C.C.F.Clubs, Ex.257,p.13.
Bill of Rights needed to provide equal rights to French-Canadians, freedom of trade unions, of speech, press assembly and religion and freedom of the franchise.	Communist Party, Ex.401,pp.13-4, and pp.110-111.

GASOLINE TAXES.

See TAXATION - GASOLINE TAXES.

GOVERNMENTAL COSTS.

See ADMINISTRATION EXPENSES.

GRADING.

See MARKETING.

GRAIN TRADE. (See also AGRICULTURE.)

Statistics of wheat production in Canada 1930 to 1936.	Man.Br.Pt.III.p.24.
Statistics of wheat exports in Canada 1930 and 1934.	Man.Br.Pt.III.p.16,p.9
Western agriculture has had most unfortunate experience of any industry in volume of export trade and prices at which sold.	Man.Br.Pt.III,p.16.
Position of wheat in Canada and of Canadian wheat in world trade.	Man.Br.Pt.III.pp16-7.
Export prices of wheat in Can. Australia and Argentina compared with import price of U.K.	Man.Br.Pt.III,pp.17-8.
Importance of price of wheat on economy of prairies, discussed by Mr. Bracken.	Ev.552.
Figures as to average prices of wheat and gross agricultural revenue. See also	Ev.563,618-9. Man.Br.Pt.VIII,p.27.
Jurisdiction of Dominion over, obtained by clumsy and dubious method.	Man.Br.II, pp.24-5, Ev.48-9.
In 1937 average yield was 2½ bus. per acre in Sask - former lowest was 8 bus. per acre.	Ev.1391.
Map showing average wheat production in municipalities in 1937.	Ex.46.
Maps showing average wheat production in municipalities in 1918-1937.	Ex.51.
Annual yield and production of wheat for Sask. and Prairies.	Sask. Br. p.148.
Production of wheat and coarse grains etc. in Sask.	Sask.Br.pp.149-153.
Livestock production in Sask.	Sask.Br.p.153-6.
Average wheat production in Sask. 190 M. bus.	Ev.1682.
Fallen fortunes of wheat-growers of West began with the upset in ranking of wheat exporters during the war. The prairies were over-producing and were themselves the makers of their own misfortunes.	Ont.Br.Pt.I, pp.13-15.
Effect of devaluation on the western wheat producer.	Ont.Br.Pt.I,pp.17-8.
Discouraging view of the outlook for international trade in wheat, because of political interference, nationalistic policies, production in Europe, and decrease in per capita consumption of wheat.	Ont.Br.Pt.I.pp.18-9.
Difficulty arising from round-about means Dominion has acquired control over grain trade from inability to require licensing of purchasers of grain, to prevent purchases by sample by unbonded dealers who may default.	(Dom.Dept.of Agri.) Ev.4732-6.

GRANTS' COMMISSION - See SUBSIDIES & GRANTS

GRANTS-IN-AID - See SUBSIDIES & GRANTS

HEALTH INSURANCE.

See PUBLIC HEALTH - HEALTH INSURANCE.

HEALTH MATTERS.

See PUBLIC HEALTH.

HIGHWAYS.

See generally RAILWAYS & TRANSPORT.

Total roads of 90,000 miles in Alberta contributed to by province - total public expenditure of $80 M. (inc. debt charges on highway construction).	Ed.Ch.of Comm. p.16.
Dominion should assist in construction and maintenance of highways across Canada and from American border to national parks.	Ed.Ch. of Comm., p.52.
Decrease in necessary maintenance; Dominion should give grants for assistance of province in providing adequate highway facilities.	Alta.Municip. Districts,Ex.242, p.9.
Province responsible for 3180 miles of highways - municipal distficts for 75,000 miles.	Ev.6201.
Total B.C. highway system 20,172 miles - gravelled 6,536 - bituminous 843, paved 113 - total cost of construction $89 M. - total expenditure 1871 to 1937 $114 M.	Farris Br.,p.19.
B.C. asks Dominion to assume fifty per cent. of cost of Trans-Canada highways and entire cost of highways to National Parks.	B.C.Br.,p.353;Ev. 4855.
Dominion assistance in constructing mining roads should be continued as a permanent policy.	B.C.Br.,p.4855.
Unver the Carnarvon award Dominion was obligated to construct a waggon road and this obligation still rests on Dominion.	Native Sons of B.C.,Ex.207,pp. 2-3.
New Brunswick submission as to highways generally.	N.B.Br.,pp.44-6; Ev.8713-30.
In 1919 Dominion made grants to provinces for highways up to forty per cent. of cost,adequately supervised by Dominion and very successful in operation.	N.B.Br.,p.44.
These grants were discontinued leaving province to continue highway programme alone.	N.B.Br.,p.45.
Necessities of tourist travel require good roads.	N.B.Br.,p.46.
Dominion should assume part of highway debt - and contribute to new construction.	N.B.Br.,p.46.
Since 1930 N.B. has spent $11,323,000 on Trans-Canada highway and has received from Dominion $1,300,000.	Ev.8723.

HIGHWAYS. (Cont'd.)

Dominion contributions were unemployment relief grants.	Ev.8725.
To complete Trans-Canada highway need $2½ M. and to develop N.B. highways properly will require another $22 M.	Ev.8724.
Nova Scotia has felt increasing demand for highway construction and the importance of developing tourist traffic is so great that much greater expenditures are necessary for these purposes.	N.S.Br., p.119.
Prince Edward Island share of Trans-Canada Highway $510,000. - Dominion contributed 35% of cost.	Ev.4560.
Total expenditure of P.E.I. on highways 1922-29 $1,199,938; 1930-37, $2,395,746.	Ev.4588.
Manitoba - Capital expenditure on roads in 1921 totalled $3,923,000., in 1936 had grown to $18,077,000.	Man.Br., Pt.VII, pp.12-13.
Continuous decrease in provincial contribution from about $1,400,000 in 1931 to about $600,000 in 1937.	Man.Br., Pt.VII, p .32.
As 1931 expenditure was normal and have drawn on capital since, estimate of normal budgetary requirements indicates about $1,700,000 needed.	Man.Br., Pt.VII, pp.30-33; Ev.345-349.
Manitoba proposes Dominion assume fifty per cent. of cost of highway construction and maintenance - really a proposal that Dominion spend as much on federal trunk highways in Manitoba as province spends on other highways.	Man.Br., Pt.VIII, pp.55-56.
Province should assist municips. in maintenance of highways other than market roads.	Union of Man.Municips., Ex.18, p.3.
Province should share gasoline and automobile taxes to aid in highway costs.	Winnipeg Br., Ex. 19, p.19.
Through highways of suburban municips. should be taken over by province and/or Dominion and share in gasoline taxes given municips. for highway costs.	R.M. of St.James, Ex.21, p.8.
Statement of Ontario highway expenditure, 1920 to 1937 - total of $86 M. ordinary expenditure, $243 M. capital expenditure, $118 M. interest on highway debt - grand total of expenditure $447 M. Total revenue $232 M. Net total deficit $215 M.	Ex. 304.
Statement of receipts from Dominion to Ontario as to highways, 1922-36 total $28 M.	Ex.307.
Summary of total expenditure on highways in Ontario, 1903-1937.	Ont.Br., Pt.III, Tables 27-32.

HIGHWAYS. (Cont'd.)

Great contribution to Canadian economy by Ontario in building up roads and attracting tourists.	Ont.Br.,Pt.II, p.33.
Ontario has relieved municips. of their share of provincial highways.	Ont.Br.,Pt.II, p.35.
Note that this aided rural municips. particularly.	Ev.7836.
A serious highway problem in cities.	Ev.7836.
Toronto contributes to highways outside the City.	Toronto Br.,Ex.284, pp.8-10.
Proportion of motor car fees paid by Toronto.	Ex.284,p.10.
Ontario said to receive $17 M. more in revenue from highways than is spent.	Ex.284,p.11.
Ontario should make contribution to highways within city.	Ex.284,p.14.
Toronto protest of contribution to highways outside Toronto answered by York County;basis is an agreement for a Commission on which Toronto has representation.	Ev.7238.
Figures of highway income and expenditure given by Toronto brief do not include debt service on debt contracted for highway development.	Ev.7533.
Ontario answer to contention of Toronto as to highway costs, particularly of suburban roads.	Ev.7838-41.
Approaches to cities now borne by province.	Ev.7841.
Saskatchewan investment in roads, bridges,etc. totalled $15½ M. in 1929 and $31 M. in 1937 - increase arose during period 1929-32, since 1932 serious lack of maintenance.	Sask.Br.pp.27-8.
Total road allowances 210,000 miles.	Sask. Br. p.253.
Provincial highway system covers 7806 miles.	Sask.Br.p.254.
Tables showing highway mileage in Saskatchewan and other provinces.	Sask.Br.pp.254-5.
Values of tourist traffic and of national park at Prince Albert.	Sask.Br.pp.256-7.
Dominion should construct and maintain Trans-Canada highway and a hard-surfaced road to national park.	Sask.Br.pp.257-8, 332.
Federal aid to Saskatchewan highways of $4,445,000. out of $34,912,000 spent since 1930.	Memo Sask.Highways Dept.,Ex.75;Ev. 2252-3.
Dominion contributes about $1½ M. to improve transportation into mining areas.	Memo Dom.Dept.Mines & Resources,Ex.396, pp.10-11.
On Golden-Revelstoke section of Trans-Canada highway in B.C. Dominion has spent $2½ M.	Ex.396,p.31.

HIGHWAYS. (Cont'd.)

Dominion now bearing the entire cost of completing this highway.	Ev.9639-40.
Dominion also contributes to highways leading to national parks.	Ex.396,p.31.
Provincial expenditures on highways.	Citizens Research Ins.,Ex.267,p.44.
Advisability of financing highways out of current expenditure and of restricting highway borrowings to fifteen year term.	Ex.267,p.45.

HISTORY OF CANADA.

See especially CONSTITUTIONAL MATTERS - INTENTIONS and particular subjects.

HOURS OF LABOUR.

See LABOUR LEGISLATION.

HOUSING.

Urge that federal government enact a national low-rent housing act.	Cn.Fedn.of Mayors, Ex.113,p.59.
Mere reduction of taxes will allow private enterprise to provide houses for middle classes but will not meet demand for low-cost houses. To do this need three per cent. money for 40 years with a fifty per cent commutation of existing municipal taxes.	Ev.3351.
Survey of 6000 houses in Montreal shows 40 to 50 per cent. should go.	Ev.3351.
Dominion Housing Act, 1935, inadequate to provide houses for low incomes.	Ex.113,p.59.
A permanent situation apart from unemployment; in Montreal a large number cannot pay more than $12. to $14. per month rent; Health Board requires accommodation that cannot be built for less than $16. to $18. per month.	Ev.3352.
Canada is only western nation that has not provided housing facilities for low-wage group.	Ev.3353.
Federal leadership needed to get cheap money.	Ev.3353-4.
Need of a housing scheme which will provide housing at $9. to $16. per month (present cost is about $25. to $30.); problem is rural as well as urban; should have provincial control with Dominion Housing Committee in advisory and consultative capacity; Dominion should also assure low interest rates.	Can.Welfare Council,Ex.380B,pp.49-52.
Building societies in Great Britain described.	Supplement of National Construction Council,Ex.283.

HOUSING. (Cont'd.)

Loans under Dominion Housing Act may not be available in some districts because lending companies have no offices nearby.	Dom.Mtg.& Invt. Ass.;Ev.6910-11.
Dominion should be responsible for housing measures.	Communist Party; Ex.401,p.41.
Policy of monetary expansion advocated in periods of depression to be applied to housing projects.	Alta.Town & Villages,Ex.241,p.10.
Federal housing scheme in aid of youth training and rehabilitation asked.	Alta.Youth Congress, Ex.243,p.4.
Dominion housing scheme to remove slums urged.	Cal.Unemployed Union,Ex.254,p.2.
Dominion should institute and administer a national welfare code including adequate housing provisions for both city and country.	Alta.C.C.F.Clubs; Ex.257,p.10.
Difficulty with Dominion Housing Act because unable to provide loans in smaller centres; services should be available to all citizens irrespective of location or wealth.	Okanagan Municip. Assn.,Ex.203.
Startling lack of dwelling construction,cf. increase in population - should be Dominion scheme with adaptation to provincial needs.	B.C.Council of Women,Ex.206,p.4.
Need of government supplementing private building - difficulties with Dominion Housing Act that loan companies will not make loans in poorer districts - suggests Federal Housing Commission to supplement lending by private corporations - dangers of non-payment.	Cn.Assn.of Social Workers (B.C.Branch) Ex.214,pp.6-7;Ev. 5789-90.
Housing scheme in Manitoba involved increase in capital debt of $3,575,000, with $2,212,188. outstanding; this loaned to municips. with arrears of prin. and interest of $1,982,599.	Man.Br.,Pt.VII,p.12.
From this scheme there will be substantial losses.	Ev. 312.
A real need in Manitoba for more houses - overcrowding exists - excessive land taxes prevent need being met.	Man.Br.,Pt.VII, p.59.
Dominion should control housing to provide finances at low interest rate.	Greater Winnipeg Youth Council, Ex.28,p.3.
Warning that any government housing scheme should not create further municipal difficulties arising from tax exemptions on government-owned property.	Union of N.B. Municips.;Ev.9064.
New Brunswick has a Housing Commission Act which provides for financing by province and municipality on an equal basis.	St.John Br.,Ex. 367,p.6.
Should be a national low-rent housing scheme independent of contribution from municipalities.	Ex.367,p.19.

HOUSING. (Cont'd.)

Nova Scotia has established a fund of $200,000. towards a housing scheme which has not yet come into operation owing to local difficulties, but will be needed in the near future.	N.S.Br., p.138; Ev.4078.
Request from Sydney, N.S., for erection of low-rent houses.	Ev.4258-9.
Details of housing loans to various provinces and repayments made by provinces.	Ont.Br., Pt.II, p.22.
Ontario believes there is a serious housing problem which must be attacked both by slum-clearance and building schemes and by providing lower real estate taxes and interest rates to allow private building.	Ont.Br., Pt.II, p.34.
Attempt to meet this problem by various municipal services assumed by province.	Ont.Br., Pt.II, p.35.
Note that highway costs assumed largely aided rural municips.	Ev.7836.
Government subsidies or participation in housing schemes is not necessary or advisable - private initiative would cure the matter if taxation were reduced.	Ont.Assn.of Real Estate Bds., Ex.98, p.5,14.
Problem of housing for low-income groups in Ontario is acute.	Ont.Social Workers, Ex.293, pp.7-8.
Low-rent housing plan with national help and supervision advocated.	Welfare Council of Toronto, Ex.295, p.6.
Need of aid from Dominion to secure low-priced housing - discrimination against poorer municips. under Dominion Housing Act.	East York Business Men, Ex.286.
Dominion Housing Act provides unfair competition for private owners of property and fails to improve the conditions of real property - it should be repealed.	League of Montreal Ppty.Owners, Ex.346, pp.8,10.
Act benefits wealthier districts - poor districts cannot obtain loans.	Ev.8335.
Substantial proportion of urban population lives in sub-standard houses - need of federal and provincial assistance to municipal housing project by capital grants, low-interest loans or annual rent subsidies.	Montreal Assn. of Social Workers, Ex. 350, p.13.
Great need of new homes and repair of old ones in Saskatchewan; impossibility of borrowing for home construction - depression in building trades.	Union of Sask. Urban Municips., Ex. 49, p.17; Ev.1525-6.

IMMIGRATION.

See POPULATION.

INCOME TAXES.

See TAXATION - INCOME TAXES.

INCORPORATION OF COMPANIES.

See COMPANY MATTERS.

INDIANS.

Description of activities of Dominion Indian Affairs Branch.	Memo Dom.Dept.Mines & Resources;Ex.396, pp.32-6.
Medical services to Indians described.	Ex.396,pp.32-3.
Education of Indians described.	Ex.396,pp.33-4.
Relief and welfare to Indians described.	Ex.396,p.34.
Indian population by provinces.	Ex.396,p.36.
Tuberculosis conditions among Indians admittedly bad, but treatment prevented by lack of funds.	Ev.9640-42.
Work in medical field in Regina reservation has practically stamped out T.B. (per General Macnaughton).	Ev.9888.
Tuberculosis not declining - with 1% of population have 11% of deaths.	Can.Tuberculosis Assn.,Ex,117,p.3.
Dominion Department very inadequate in treatment of T.B. - does not use means of diagnosis and treatment available in provinces.	Ex.117,p.4.
Much more diagnosis and treatment needed.	Ex.117,p.14.
Should spend $500,000. more annually.	Ex.117,p.15.
Factor of inspection more important than environment in Indian rate.	Ev.3409.
Could cut Indian deaths in half in fifteen years with same treatment as whites.	Ev.3409.
Half-breeds create a problem in Alberta municipal districts.	Alta.Municip.Districts Br.,Ex.242, p.12;Ev.6210.
T.B. five times as prevalent in Alberta among Indians.	Ev.6301.
Failure to recognize cases among Indians for treatment.	Ev.6302.
Some duplication of services in Dominion care of health of Indians with provincial general health services - substantial extension of T.B.work among Indians now being discussed.	Memo B.C.Director of Welfare,Ex.191, p.8.
Death among Indians 13 to 15 times greater than whites - will continue until Dept. of Indians Affairs takes proper steps - source of infection to outside population.	Ev.5461.
Need of isolation for Indian T.B.cases.	Ev.5463.

INDIANS. (Cont'd.)

Indian health a direct menace to whites in Man.	Ex.731-2.
Main foci of T.B. infection - survey indicates 300 urgently in need of sanitorium treatment out of 15,000 Indian population - only 100 needy cases out of 700,000 whites.	Ev.732.
In Saskatchewan a special station set up for treatment of T.B. among Indians.	Ev.733.
In Manitoba provincial sanitoria can accommodate Indians if agreement could be reached between departments as to costs.	Ev.733.
Failure of Dominion in the past in New Brunswick to utilize provincial facilities for T.B.control.	Ev.8672.
Dominion now apparently making more effective provision for treatment.	Ev.8672-3.
Complaint that costs of administration of justice as regards offences by Indians should not fall on municips.	Union of N.B. Municips.;Ev.90689.
For the 2090 Indians in Nova Scotia great difficulty in procuring institutional care for T.B. cases; when a case is found by provincial officers and reported to Dominion Dept., they are met with reply that there are no funds; as a result many are left uncared for and should be removed from their homes to institutions.	Ev.4134.
Health of Indians in Ontario - especially speak of T.B. - conference a few months ago to deal with problem - provision for diagnosis by provincial officers - hospitalization paid for by Dept. of Indian Affairs.	Ev.7895-6.
Indians in Ontario should be made subject to game and fish regulations - at present destroying valuable natural resources.	Memo of Ont.Dept. of Game & Fisheries;Ex.325,pp.5-6.
Prince Edward Island has about 240 Indians - health looked after by Dominion - $1,000. made available in 1937 for T.B.treatment but province had not the staff to undertake its use.	Ev.4580-1.
Tuberculosis and Venereal diseases among Indians constitute serious menace and divided health jurisdiction should be removed, the Dominion paying cost for health services to Indians, the province administering and providing actual services.	Memo Sask.Dept.of Health,Ex.77.

INDUSTRIAL PROBLEMS.

(Note:- This section does not attempt to summarize all submissions dealing with the general problems of industry and business in Canada. Certain of such problems are included under the titles COMPANY MATTERS and DISCRIMINATION BY PROVINCES. In this section certain of the problems of particular industries and references to general matters affecting industry are listed.)

Dominion coal subventions, administration described.	Memo Dom.Dept. of Mines & Resources, Ex.396,p.9.
Subventions in 1937-38 amounted to $2½ M.	Ex.396,p.9.
No bonus for coal competitive with coal from other provinces, hence N.B. coal operators complaint invalid.	Ev.9584-5.
Details of bounty payment on Canadian coal used in manufacture of iron or steel.	Dom.Dept.of Trade and Commerce,Ex.166, p.9;Ev.4711.
New Brunswick coal mining industry complains of Dominion coal subventions as not assisting it so much as N.S. industry - N.S. has been able to market substantial quantities of coal in N.B. - claim that freight rates in N.B. itself too high to compete - N.S.,however, produces at lower cost per ton - railways should buy N.B. requirements in N.B.	N.B.Br.,pp.59-63; Ev.8686-8713 and Ex.363.
Outline of the nature and position of western Canada fuel industry.	Western Can.Fuel Assn,Br.,Ex.258.
Suggestion that from $40. to $50. M. being lost annually through failure to make this industry supply more of Canada's coal needs.	Ev.6552.
Tariffs and subventions have increased Canadian output of coal by 300,000 tons per year.	Ev.6556.
Import 14 M. tons of American coal.	Ev.6556.
Quota system recommended.	Ev. 6557.
Problems of sugar-beet industry.	Alta.Sugar Beet Growers,Ex.262.
Sardine canning industry in N.B.should be protected - should relieve it of dumping duty clause in respect of importation of tin plate.	N,B.Br.,pp.63-5.
Handicap to N.B. fishing industry by reason of trawler restrictions, which prevent economical operation and restrict British investment.	St.John Bd.of Trade,Ex.369,pp.14-5.
Special claim affecting the fisheries industry made by N.B. against the Dominion because of retention by Dominion of moneys paid under the Halifax award. (See FISHERIES)	N.B.Br.,pp.65-9; Ev.8749-79.
Protest against discriminatory taxes against chain-stores - advantages of chain-stores to the consumers - examples of discrimination in provincial legislation.	Can.Chain-Store Assn.,Ex.279;Ev. 7003-7023.
Special provisions in Quebec legislation.	Ex.279 A.

INDUSTRIAL PROBLEMS. (Cont'd.)

Retail merchants' problems, especially arising from competition of mail order selling; Dominion should tax these businesses and allocate the proceeds to the provinces.	Retail Merchants Assn., Ex.399, p.1-9; Ev.9666-9701.
Taxation of chain-stores for income tax purposes is less than the total taxation of a similar number of independent stores.	Ex.399, p.10-11.
Need of control of monopolies in interests of consumers.	Housewives' Assn. of Can., Ex.340; Ev. 8096-8111.
Possibility of substantial aid to Alberta by development of coal and oil and cattle industries.	Calgary Bd. of Trade, Ex.249, pp.6-8; Ev.6338-41.
Statistics of those gainfully employed in industry in Canada and in Manitoba.	Man.Br., Pt.IV, pp. 17-18.
Statistics of manufacturing industries in Ontario and Quebec 1900-1930.	Sask. Br., p.303.
Effects on business of varying provincial standards of social services.	Ev.5417-8.

INSOLVENCY.

See BANKRUPTCY and INSOLVENCY.

INSPECTION OF COMPANIES.

See COMPANY MATTERS.

INSURANCE.

See also UNEMPLOYMENT INSURANCE, PUBLIC HEALTH - HEALTH INSURANCE, AGRICULTURE - CROP INSURANCE.

Figures as to insurance companies supervised by Dominion Department of Insurance given in memo.	Memo Dom.Dept. of Ins., Ex.118; Ev. 3421 et seq.
Deposit system for British and foreign companies has allowed no loss since 1880.	Ev.3425-6.
With Canadian life insurance companies no loss - very small losses with fire companies.	Ev. 3426.
Dominion supervision is completely effective and anything else done by provinces is unnecessary in public interest.	Ev.3427.
Dominion secures detailed reports from companies.	Ev.3428.
Duplication of returns and reports by provinces.	Ev.3428.
Difficulties with reciprocal insurers.	Ev.3431.
Satisfactory arrangement with Nova Scotia.	Ev.3434-5.

INSURANCE. (Cont'd.)

System would be applicable to other provinces at great saving.	Ex.118,pp.8-9; Ev.3435-6.
Provinces would still license agents.	Ev.3436;Ev.3481-2.
Fire prevention service with Dominion department.	Ev.3482-3.
Dominion taxation of insurance companies described.	Ev.3483-5.
Difficulty with unequal provincial premium taxes.	Ev.3485-6.
Premium tax bad in theory but easy of collection.	Ev.3487.
Provinces should handle insurance contracts and agents licenses;all other insurance jurisdiction should be by Dominion.	Ev.3499-3501.
Special position of LLoyds of London.	Ev.3503-5.
General Submission as to insurance jurisdiction: $6½ Billion in force - 3½ M. policy-holders average holding less than $2,000.	Can.Life Ins.Off. Br.,Ex.92;Ev.2490.
1936 premiums of $210 M. - represents large part of annual savings.	Ex.92,p.3.
49% of premiums from foreign business.	Ex.92,p.3;Ev.2493.
Brief emphasizes importance of investments by insurance companies and dangers from collapse of public credit.	Ex.92,p.4-7.
Life companies hold about ten per cent. of public securities (Dominion, provincial and municipal). These represent 23% of their total investments.	Ev.2498-9.
Details of holdings of public securities.	Supplementary Memo, Ex.411.
Hardship created by debt reduction legislation.	Cn.Life Off.Br., Ex.92,p.12-15.
Such legislation which takes from creditors in favour of debtors not done in U.S.A.	Ex.92,p.13;Ev. 2511-12.
Loans to policy-holders between 1929 and 1936 exceed $550. M.	Supplementary Memo, Ex.411.
Jurisdiction should be divided giving provinces the law of contracts and licensing of agents and Dominion everything else.	Ex.92, p.16.
Companies operating within one province should be supervised exclusively by provinces.	Supplementary Memo, Ex.411.
Taxation details given in Appendices to brief.	See also Ex.92, pp.16-23.
Much duplication of taxation and multiplicity of taxes shown.	Ex.92,p.17.

INSURANCE. (Cont'd.)

Provincial premium taxes confusing and unequal.	Ex.92,pp.19-20.
Premium tax uniform throughout Canada, should replace all special forms of taxation on life insurance companies.	Ex.92,p.21.
Profits paid to shareholders by insurance companies.	Ev.2539-40.
Jurisdiction over contracts and licensing of agents should be provincial - the rest Dominion.	All-Can.Ins.Fedn. Br.,Ex.94;Ev.2558.
Saving would be effected in administration costs if Dominion took over supervision of companies - figures given comparing provincial and Dominion costs.	Ex.94,pp.5-6.
Would expect saving of about $1 M. per year if one annual return to Dominion.	Ev.2583.
Annual statements - 47 in all - required from insurance companies.	Ex.94,p.7;Ev.2566.
Differences in Dominion and provincial requirements.	Ex.94,pp.8-9.
Multiplicity of taxes.	Ex.94,p.9.
Dominion, provincial and municipal.	Ex.94,pp.9-10.
Steady increase in amount of taxes.	Ex.94,p.10.
Burden of taxation greater than on other companies.	Ex.94,p.11.
Tax on fire and casualty premiums unfair - should be tax on profits.	Ex.94,p.11.
Should be one inspection, one annual return, one tax to a central authority and allocated as desired.	Ex.94,p.13.
Growth of farmers mutual, fire and weather insurance companies in Ontario - $542 M. of fire insurance or 80% of the insured farm property in Ontario in such companies serving 197,000 farmers - local supervision by provincial department essential and should be maintained.	Mutual Fire Underwriters Assn.of Ont., Ex.290;Ev.7281-7301.
Some similar developments in Quebec.	Ev.7300.
British Columbia government believes jurisdiction in insurance should remain as at present.	Ev.5541.
Work carried on by provincial insurance department described by B.C.Supt.	Ev.5838.
Opinion that it would not save expense to have one supervising department.	Ev.5839.
Dominion inspection accepted.	Ev.5839.
Forms used by provinces for annual returns very similar - Dominion form more exhaustive.	Ev.5840.

INSURANCE. (Cont'd.)

Outline of cases where some overlapping occurs.	B.C.Supt.of Ins.Memo, Ex.225.
Advantage of Supt. Conferences as a forum for discussion which a centralized Dept. of Insurance would not possess.	Ex.225,p.3.
Savings to companies by a centralized department would be offset by extra cost to public.	Ex.225,p.3.
Revenue of B.C.Department about $52,000., expenditure about $8,000.	Ev.5841.
Although insurance has grown from a local to a national matter, cases have uniformly given provinces jurisdiction.	Man.Br.Pt.II,pp.18-19.
Original proposal at Quebec Conference to give to Dominion.	Man.Br.,Pt.II,p.19.
Manitoba urges from a business point of view most advisable to have one central authority with exclusive jurisdiction.	Man.Br.,Pt.II,p.19.
New Brunswidk in 1937 passed comprehensive insurance act - companies of Dominion registry are licensed in compliance with N.B. Act - deposit required if no deposit at Ottawa - N.B. also licenses agents - many aspects of insurance are essentially local - province should look after contracts and licensing of agents - Dominion should examine as to solvency and audit and regulate deposits and investments, but the province should still be able to license or not, as it saw fit, after Dominion approval.	Memo of N.B.Supt.of Ins.,Ex.365;Ev.8795-6.
Nova Scotia agrees that Dominion should have jurisdiction on insurance except as to licensing agents and the law of insurance contracts.	Ev.4093-4,4212.
Nova Scotia (per MacQuarrie A.-G.) has no objection to the transfer of jurisdiction over insurance to the Dominion so that Dominion authority is beyond any question.	Ev.3938.
Nova Scotia accepts the Dominion inspection and audit - no company may do business in Nova Scotia until registered with the Dominion Department. Has worked satisfactorily and has effected a saving for both the companies and the provincial government.	Ev.4092-3.
Provincial Department licenses the insurance agents.	Ev.4093.
Nova Scotia taxes insurance companies on premiums paid.	Ev.4090.
Proposal that net income within each province should be taxed is agreeable to Nova Scotia.	Ev. 4213.
Nova Scotia agrees that there should be one inspection and has already arranged to have only Dominion inspection, which is accepted by N.S.	Ev.4212.

INSURANCE. (Cont'd.)

Agreeable also to making forms for annual and taxation purposes uniform throughout Canada.	Ev.4212.
Insurance laws should be co-ordinated or Dominion should take over jurisdiction.	Halifax Bd.of Trade, Ex.159,p.1.
Detail of functions of Dominion Department of Insurance.	Ont.Memo,Ex.321,pp.2-3.
Expenses around $145,000. - collected from insurers.	Ex.321,p.3.
Detail of functions of Ontario Department of Insurance.	Ex.321,pp.3-4.
Expenses around $50,000.	Ex.321,p.5.
Estimated total cost of all insurance departments in provinces $135,000. - not $1 M. as stated by All-Can. Ins. Fedn.	Ex.321, p.5.
Licensees by province (212 insurers) who are not Dominion licensees.	Ex.321,pp.5-6,14-5.
Ontario supervision and advice needed.	Ex.321,pp.14-5;Ev. 7909-13.
Ontario in general grants license as matter of routine to Dominion licensees.	Ex.321,p.6;Ev.7913.
Figures in Dominion Superintendent's statement incorrect.	Ex.321,p.6.
No duplication in inspection - or in deposits - uniform provincial returns for Dominion companies.	Ex.321,p.7;Ev.7913-5.
Provinces have uniform laws, license agents and answer inquiries.	Ex.321,pp.9-10.
History of insurance in Canada and cases on jurisdiction.	Ex.321,pp.11-13.
Insurance business in Ontario and Quebec is 71% of total for Canada.	Ex.321,p.13.
Dominion Department should be eliminated, would save $85,000. annually and would eliminate overlapping and avoid clashes as to jurisdiction.	Ex.321,pp.16-9;Ev. 7915-8.
Ontario will not surrender rights or consent to amendment.	Ex.323.
Central Department should do no more than mechanical matters - auditing and statistics.	Ev.7919.
Chairman raises advantage of Dominion registration for foreign business.	Ev.7922.
Some duplication in licensing of companies - Manitoba does not duplicate Dominion inspection for solvency - would clarify matters if Dominion given definite responsibility for supervising solvency - suggest Dominion	

INSURANCE. (Cont'd.)

registration necessary for all insurers doing business outside one province and that province should be able to arrange for Dominion inspection of local companies - Dominion jurisdiction should be limited to certification of solvency and without power to deny registration other than on grounds of solvency - province still permitted to decide if a registered company may do business in the province.	Memo Man.Supt. of Ins.,Ex.16.
Manitoba content that Dominion should take over full jurisdiction over insurance.	Ev.795.
Prince Edward Island	
Agrees that Dominion should have jurisdiction except as to law of contracts and licensing of agents.	Ev.4598; see also 4595.
Prince Edward Island accepts Dominion registration and audit - only three companies unregistered with Dominion, licensed by the province and certain deposits required.	Ev.4594.
Saskatchewan is willing that present federal insurance act should be put beyond any constitutional doubt.	Ev.2294-5.
Saskatchewan Supt. of Insurance outlines work of Dominion and provincial departments - Dominion companies are entitled to a provincial license - no deposit required from a Dominion licensed company - Dominion inspection is accepted - generally recommends that status quo be maintained except that Dominion could inspect provincial companies operating extra-provincially.	Memo Sask.Supt.of Ins.,Ex.79.
Some provincial insurers could not obtain Dominion registry on account of deposit requirements and need of a Dominion charter.	Ex.79,p.13.
Hail insurance is a matter that requires immediate local supervision.	Ex.79,p.14.
History of insurance supervision in Canada and constitutional cases.	Further Memo of Sask. Supt.of Insurance, Ex.80.
Figures as to life insurance in Saskatchewan given.	Ex.84.
Surrender values in Saskatchewan over years 1931 to 1936 amounted to $30 M.	Ev.2270.
Federal control, except as to licensing of agents and the law of insurance contracts, is desirable.	Can.Ch.of Commerce, Ex.394,p.8.
Dominion jurisdiction over all forms of insurance urged - majority view of Chamber of Commerce.	Edmonton Ch.of Comm., p.52;Ev.6125.
Complete Dominion jurisdiction advocated.	B.C.Bds.of Trade,Ex. 188,p.13;Ev.5416. B.C.Eastern Bds.of Trade,Ex.189,p.2.

INSURANCE. (Cont'd.)

ANNUITIES:

Abandonment of government annuities urged - mainly used by wealthier people - should not be carried on at a substantial cost with great potential losses.	Can.Life Off.Br.,Ex. 92,p.9.
Present cost (1936) about $400,000. per year.	Ex.92,p.9.
Advance in rate of 15% - still not providing for overhead.	Ev.2506-7.
Interest rate of 4% is unjustifiable and will likely cause serious loss.	Supplementary Memo, Ex.411.
Annuities should not be fully taxed for income tax, but only the part representing interest.	Ex.92,p.22.
Dominion government annuities under Dominion Department of Labour described.	Ex.163,p.21;Ev.4676-80.
Cost does not include administration expenses.	Ev.4676.
Alteration in rates in 1937 by 15% increase and after investigation a graduated change in rates now in force, actuarily sound.	Ev.4677.
Annuities provide for people who might require old age pensions.	Ev.4678.
Distribution of small annuities to less prosperous classes.	Ev.4678-9.
Average contract is $423.00.	Ev.4680.
Value of having government annuities less expensive than commercial annuities to promote thrift among wage-earners.	United Church Br., Ev.9311,9338.
Taxation of annuities for income tax.	Ev.3625-41.

INTEREST.

See PUBLIC DEBT, PRIVATE DEBT.

INTER-PROVINCIAL TRADE.

See INTER-REGIONAL TRADE.

INTER-REGIONAL TRADE.

(Note:- This heading includes references to statistics of regional trade and production and to submissions relating to trade between different economic regions in Canada. There are also included the submissions as to the advisability of collecting statistics of inter-provincial trade).

See also DISCRIMINATION BY PROVINCES - INDUSTRIAL PROBLEMS.

Estimate of 80 per cent. of imports of B.C. from eastern Canada and 75 per cent. of

INTER-REGIONAL TRADE. (Cont'd.)

primary products sold in world markets.	B.C.Br.,p.273.
In 1935 $66 M. imported by B.C. from rest of Canada and $25 M. exported - imports from British Empire $14 M., exports to Empire $35 M., imports from foreign countries $15 M., exports $50 M. - total imports of $96 M., total exports of $110 M.	B.C.Br.p.275.
Evaluation of the barter or real terms of trade.	B.C.Br.,pp.276-289.
Graph showing index of barter terms of trade between B.C., and Ontario and Quebec.	B.C.Br.,p.282.
Economic activity in B.C. largely influenced by export conditions.	B.C.Br.,p.285.
But economic activity of Ontario and Quebec bears no visible relation to export conditions.	B.C.Br.,p.287.
Chart showing economic activity in B.C. as a percentage of that in eastern Canada.	B.C.Br.,p.288.
Statistics of B.C. export trade - in 1934, 33.11% and in 1935 32.21% exported to Great Britain, in 1934, 44.8% and in 1935, 41.4% exported to countries with trade agreement with Canada.	Ev.5674-5.
Distribution of provincial production sold under protected and under exposed conditions.	B.C.Br.,p.317;Ev. 5850.
On entry into Confederation total internal trade of Canada estimated at $315 M. - trade of B.C. at $3 M. - B.C. had one per cent. of trade benefits, three per cent. of population and contributed eight per cent. of revenues.	B.C.Br.m p.15.
Advocated provincial power to regulate trade and commerce in agricultural products, including the power to prohibit.	B.C.Chamber of Agri., Ex.202,pp.5-6.
Discussion of effect in creating trade barriers in Canada.	Ev. 5600.
Statistics of trade in 1937 indicate large proportion of export goods in B.C., and large proportion of exports to United Kingdom and Empire countries.	B.C.Bds.of Trade,Ex. 188,pp.2-3.
Need of reduction in tax demands on business, if B.C. is to maintain and develop her trading position in the world.	B.C.Bds.of Trade,Ex. 188,p.6.
Proposal to allow indirect taxation by provinces would create inter-regional trade barriers.	Man.Br.,Pt.VII,p.47.
Statistics of wheat production in Canada,1930 to 1936.	Man.Br.,Pt.III,p.24.
Statistics of wheat exports in Canada,1930 and 1934.	Man.Br.,Pt.III,p.9,16.
Figures of total net production for prairies and non-prairies - values of export items and exports of four metals,wood pulp and newsprint.	Man.Br.,Pt.III,pp.10-11.

INTER-REGIONAL TRADE. (Cont'd.)

Statistics of exports and imports of Canada.	Man.Br.,Pt.III,p.12,13.
Regional tariffs suggested by N.B. and discussed.	N.B.Br.,p.51;Ev.8739-47.
N.B. would advantageously set up a tariff on manufactured goods vs. Ontario and Quebec.	Ev.8739.
Could make reciprocal agreements with U.S.A.	Ev.8739-42.
Might create tariff barriers in Ontario and Quebec vs. N.B. products.	Ev.8740 A.
Might adversely affect Dominion customs revenues.	Ev.8743.
For statistics of imports and exports see	Ex.374.
Suggestion that there was about forty-three per cent. shrinkage in N.B.trade between 1866 and 1867.	St.John Bd.of Trade, Ex.369,p.7.
This is explained by termination of reciprocity treaty of 1854.	Ev.8942.
Suggestion of inter-regional anti-dumping provision.	Ex.369,pp.19-20.
Explanation of idea.	Ev.8944-7.
Ontario contends that not only do western people buy manufactured goods from eastern Canada but they sell great quantities of goods in eastern Canada - wheat, butter (more than $5 M. per year), eggs and poultry ($10 M. per year) meats ($8 M. per year), horses, etc.	Ont.Br.,Pt.II,pp.25-7.
Discussion of interference with interprovincial trade and investment by succession duty system which may lead to double tax.	Ev.7666-72 (Ontario)

STATISTICS:

New Brunswick recommends, as suggested by Duncan Commission, that statictics of inter-provincial trade should be obtained.	N.B.Br.,p.57.
St. John Board of Trade supports this.	St.John Bd.of Trade, Ex.369,pp.2,9.
Recommends collection and prompt publication of statistics of interprovincial trade, as recommended by Duncan Commission.	Ed.Chamber of Comm., p.64.
Ontario suggests that inter-provincial trade statistics were dropped at Confederation as unnecessary in a nation with internal free trade.	Ont.Br.,Pt.I,p.26.
View of Dominion Statistician that cost of directly obtaining provincial trade statistics would be excessive, but full transportation statistics would give a great deal of information.	Ev.3842-3.

JUSTICE. See ADMINISTRATION OF JUSTICE.

LABOUR LEGISLATION.

See also OVERLAPPING

UNEMPLOYMENT INSURANCE

UNEMPLOYMENT RELIEF.

(Note:- The submissions as to labour legislation are here grouped according to provinces.)

GENERAL SUBMISSIONS:

Review of functions of Dominion Dept. of Labour.	Ex.163,Ev.4636-4708
Statistical activities described.	Ev.4640-52, Ex.163,pp.5-7.
Industrial disputes conciliation described.	Ev.4657-64. Ev.4666-69. Ex.163,pp.10-15.
Use of provincial enabling legislation.	Ev.4661-2,4668-9,
No confusion in conciliation efforts with those of provinces.	Ev.4668.
Fair wage officers.	Ev.4664-5. Ex.163,pp.16-17.
Dominion dept. could provide fair wage scales for the whole field.	Ev.4665.
Combines Investigation Act discussed.	Ex.163,p.22, Ev.4682.
Suggestion of economic feudalism arising in Canada by reason of monopolies and concentration of wealth.	League Soc.Rec. Ex.99,p.17.
Opinion as to relative freedom of labour today.	Ev.2875-7.
Dominion should have jurisdiction over minimum wages, maximum hours, weekly days of rest, industrial disputes etc. with provs. having concurrent powers.	Ex.99,p.33.
Failure of Lemieux Act decision to recognize principle that when local and private matters attain national significance, Dominion has jurisdiction.	Trades & Lab. Cong. Ex.106,p.6-7.
Newer ease of communication since 1867 make it necessary that labour and employment conditions be uniform throughout Canada, for competition to be fair.	Ex.106,p.13.
Public opinion favourable toward government regulation of labour relations.	Ex.106,p.14.
Constitution should define fundamental rights, including right of workers to organize for mutual protection.	Ex.106,p.16.
Dominion should have power over labour disputes, workmen's compensation maximum hours and minimum wages, factory inspection and over use of injunction in labour disputes.	Ex.106,p.17.
Power would be concurrent.	Ev.3131-2.
Review of various items of labour legislation and attitude of Trades and Labour Congress thereto.	Ex.106,pp.21-28.

ABOUR LEGISLATION. (Cont'd)

GENERAL SUBMISSIONS: (Cont'd)

Difficulties with labour injunctions.	Ev.3129-30.
Jurisdiction over labour legislation should be exclusively federal.	Can.Ch.of Com. Ex.394,p.8.
Need of greater uniformity of legislation and of extended legislation to protect working women.	National Council of Women, Ex.381,Ev.9230.
Dominion should assume responsibility relating to labour legislation including maximum hours, minimum wages, national standards of working conditions and trade union laws.	Communist Party, Ex.401,p41,pp.56-8.
Dominion control over minimum wages, maximum hours etc. urgently needed in interests of youth as well as other sections of the population.	Y.M.C.A.Br., Ex.333,p.8.
Because of peculiar laws of Quebec, federal control of labour legislation would be dangerous.	Committee of French Language Congress, Ex.351,p.3.
Swedish labour opposed to minimum wages and shorter hours laws - minimum wages often tend to be maxima - desire to increase employment rather than to share unemployment (Dr.Myrdal).	Ev.9112-3.

ALBERTA SUBMISSIONS:

Dominion should have jurisdiction over hours of work, minimum wages, workmen's compensation.	ED.CH.of C.p.52.
Definition of responsibility over minimum wages, hours of labour and conditions of work urged, would eliminate much competition between provs. if Dominion had jurisdiction, at present nothing is done because of confusion of jurisdiction.	Alta.Youth Congress Ex.243,p.2, Ev.6220-1.
Dominion should have full responsibility because standards should be uniform throughout Can. and because it would enable Dominion to shift labour where needed.	United Farmers of Alta. Ex.255,p.19.
Need of Dominion having full power to provide a labour code for Canada.	Alta. C.C.F.Clubs, Ex.257,p.12.
Dominion should have control of all industrial and commercial labour requirements.	Calgary Unemployed Union, Ex.254,p.2.

BRITISH COLUMBIA SUBMISSIONS:

B.C. asks that Dominion have authority over wages, hours of work and conditions of labour, with concurrent power to the provs. in the absence of Dominion legislation, and with power to provs. to create higher standards with higher wages or shorter hours.	B.C.Br.p.352, Ev.5475, Memo.B.C.Dept.of Labour,Ex.192,pp.3-4.
Dominion should have authority to set minimum standards across Can.	Ev.4849.

LABOUR LEGISLATION. (Cont'd.)

BRITISH COLUMBIA SUBMISSIONS: (Cont'd.)

Work of Dept. of Labour B.C. described.	Memo.B.C.Dept.of Labour,Ex.192,pp.1-2
Work of Dominion Dept. in B.C. described.	Ex.192,p.2.
No overlapping except in collection and distribution of statistical information.	Ex.192,p.2.
In B.C. Federal Act dealing with Industrial disputes applies only to federal undertakings - prov. act, since Dec.1937, applies to all other disputes.	Ev.5472.
Federal Act would require considerable change to be applicable to all disputes.	Ev.5473.
Prov. conciliation is quicker and close to the problem.	Ev.5473.
Dominion control over regulation of labour advocated.	B.C.Bds.of Trade Ex.188,p.13. Bds.of Trade of Eastern B.C.Ex.189.
Dominion control over labour legislation, with prov. power to raise standards further advocated.	Greater Vanc.Youth Council,Ex.205,p.6.
The same submission was made by the following organizations:-	B.C.Council of Women, Ex.206,pp.3-4. Vancouver Young Liberal Assn.Ex.209. C.C.F.(B.C.Section) Ex.210.

MANITOBA SUBMISSIONS:

Man. seems to favour Dominion jurisdiction over hours of work, minimum wages etc.	Ev.461-2.
Activities of Man. Dept. of Labour described - no overlapping - might consider amalgamation of conciliatory efforts re industrial disputes under Dominion authority.	Memo. D.M. of Labour,Ex.16.
Minimum wages, and maximum work hours would involve practical difficulties in a Dominion-wide enforcement - might be better to have co-ordination of provincial laws through offices of Dominion Dept. of Labour.	Ex.16.
Cases dealing with industrial disputes legislation deny Dominion power except in very restricted sense.	Man.Br.II,p.21.
Establishment of world living standards, including minimum wages, weekly rest, and hours of labour a national matter but held to be beyond Dominion powers.	Man.Br.II,pp22-3.
Doubt as to validity of Workmen's Compensation Acts because of provincial constitution for judicial bodies - because of large sums under administration most important that constitutional position be clarified. Man. and Que. cases have held them to be superior courts.	Ev.(Man.)721-725.

LABOUR LEGISLATION.

MANITOBA SUBMISSIONS:

Dominion jurisdiction over hours of labour and wages urged so that scales may be uniform throughout Can.	Greater Winnipeg Youth Council Ex.28.

NOVA SCOTIA SUBMISSIONS:

N.S. urges transfer to Dominion of exclusive jurisdiction over unemployment insurance maximum hours of labour, weekly rest and allied matters, subject to protection of local and particular interests.	N.S.Br.p.43, Ev.p.3926 et seq.
N.S. would agree that maximum hours of labour, weekly rest etc. should be matters of concurrent jurisdiction.	Ev.4190-91.
Minimum wage legislation should have special consideration to protect smaller industries.	Ev.p.3927.
Because labour subjects so closely allied to unemployment insurance should be vested in Dominion but only with proper safeguards.	N.S.Br.p.46.
Should safeguard rights of particular industries possibly by regional boards.	N.S.Br.p.46.
Present constitutional position as to labour legislation.	N.S.Br.pp.49-52.
Unsatisfactory to have validity depend on treaty.	N.S.Br.p.50.
Provincial laws as to labour matters should be co-ordinated or subject transferred to Dominion control.	Halifax Bd.of Trade, Ex.159,p.1.

ONTARIO SUBMISSIONS:

Ont. suggests it may be better when arranging industrial codes to proceed by agreement between provinces rather than by federal legislation.	Ont.Br.Pt.I,pp.9-10.
Ont. Min. of Labour agrees in advantage of having minimum wage standard in Canada, but doubts practical possibility of treating all regions alike - see merit in idea for a national minimum wage and maximum no. of hours per week with provincial power to raise minimum or lower maximum.	Ev.7882.
Dom. Industrial Disputes investigation Act applies primarily to mines and public utilities - can be used in private industry when both parties to the dispute agree.	Memo. of Ont.Labour Dept.,Ex.316,p.2.
Ont. Labour Dept. performs voluntary conciliation service.	Ex.316,p.2.Ev.7877.
Jurisdiction needs to be provincial because both employers and employees want to meet the minister not a conciliation officer.	Ev.7883.-4.
Effect of local control of labour standards may be to drive industries away from prov. with higher standards. Mr.Walters (Ont.) thinks high wage rates and contented labour will attract rather than repel industries.	Ev.7631-3.

ABOUR LEGISLATION. (Cont'd.)

ONTARIO SUBMISSION: (Cont'd.)

No overlapping in labour depts. in Ont.	Ex.316,Ev.7876-84.
Possible exception of employment services.	Ev.7876.
Dominion standards for minimum wages, maximum hours of work and weekly days of rest can be applied uniformly across Canada.	Toronto Bd. of Trade, Ex.268, p.53.
Need of minimum wage laws uniform throughout Canada - conditions of low income groups.	Welfare Council of Toronto, Ex.295, pp.18-20.

PRINCE EDWARD ISLAND SUBMISSIONS:

P.E.I. is willing that Dominion should have jurisdiction in hours of labour, weekly rest etc.	P.E.I. Br., Ev.4518-9.
P.E.I. is without workmen's compensation legislation.	Charlottetown Bd. of Trade, Ex. 160,p.5.
Dominion should make grants sufficient to enable province to provide such legislation.	Ev. 4381-2.

QUEBEC SUBMISSIONS:

Interprovincial agreements should bring about uniform legislation on wages, hours of labour and apprenticeship.	Ch. de C.Montreal, Ex. 343,pp.35-6.
This preferable to Dominion jurisdiction at least until provincial agreement appears impossible.	Ev. 8229.
In Quebec labour legislation is a dangerous palliative which accentuates the dangerous trend away from agriculture - centralization of labour legislation would be particularly dangerous.	St. Jean Baptiste Society, Ex.344,pp.i&j
Federal jurisdiction and enforcement of wages and hours of legislation urged.	Montreal Assn. of Soc. Workers, Ex.350, p.13.
Low wages to women in Quebec protested.	League for Women's Rights, Ex.345,pp.3-7

SASKATCHEWAN SUBMISSIONS:

Sask. recommends Dominion should have jurisdiction over minimum wages,hours of labour, days of rest, industrial disputes, etc.	Sask. Br. p. 332.
And over labour conditions generally.	Sask. Br.p.334.
Dominion jurisdiction over minimum wages and hours of labour urged.	Regina Bd. of Trade Ex.66, p.3. Saskatoon Bd.of Trade Ex.67, p.3.
Possible inefficiency, although strictly no overlapping, in divided jurisdiction over industrial disputes. Dominion could appoint prov. official as conciliator and fair wage officer.	Memo.Sask.Dept. of Labour, Ex. 74, Ev.2235-7.

LAND AVAILABLE FOR SETTLEMENT.

See POPULATION - LAND AVAILABLE FOR SETTLEMENT.

LAND TAXES.

See REAL ESTATE.

LAW.

See ADMINISTRATION OF JUSTICE
PRIVY COUNCIL APPEALS.

LIBRARIES.

See EDUCATION.

LICENSES.

See TAXATION - LICENSES.

LOAN COUNCIL.

See PUBLIC DEBT - DEBT CONTROL.

LOANS

See PRIVATE DEBTS.

MARKETING.

See also AGRICULTURE, OVERLAPPING and TRADE & COMMERCE.

(Note:- In this section submissions in respect to marketing are grouped under a general heading and under provincial headings.)

GENERAL SUBMISSIONS;

Necessity that grading be centralized to provide uniform adherence to standards - constitutional handicap to central control - provisional enabling legislation inadequate and parallel system cumbersome. Memo Dep.Min.Agri. (Dom.), Ex.167, p.13-15.

Dominion should have jurisdiction over marketing except certain local aspects. Ev.4782.

Detailed description of Dominion Marketing Service by Director. Ex.169; Ev.4803-14.

Enabling statutes operated with but one ultra vires. Ex.169, p.4; Ev.4806.

Certain difficulties in such legislation. Ex.169, pp.7-8.

Difficulties in practice would largely disappear if Dominion had jurisdiction. Ev.4813.

Province might retain control over certain commodities subject to Dominion power to over-ride. Ev.4813-4.

Summary of marketing legislation and decisions. Can.Chamber of Agri., Ex.252; Ev.6385-6408.

After twenty years of legislation and litigation uncertainty remains as to jurisdiction and no one knows how to draft workable legislation for either Dominion or province; need that respective jurisdictions be made clearly defined. Ex.252, p.13.

Saskatchewan requests that provincial enabling legislation on marketing and power to delegate legislative power to Dominion should be made constitutional, approved - necessary also that Dominion also have power to pass enabling legislation qua provincial legislation. Ex.252, p.13.

Necessary also that marketing legislation should be made safe from being declared invalid because of sec.121 (free trade within Canada). Ex.252, pp.13-4.

Summary of marketing legislation in Australia - abortive attempts to enact constitutional marketing acts. Ex.252, Appendix.

Advantages in having some commodities governed by Dominion marketing legislation and others by provincial legislation - impossible to define which in advance - should be left to reciprocal delegation of jurisdiction. Ev.6405-6.

MARKETING. (Cont'd.)

Dominion power should be placed beyond doubt, with power of provinces to embark on local schemes.	League Soc.Recon., Ex.99,p.25-6;Ev.2810.
Dominion should acquire jurisdiction over all matters relating to marketing.	Communist Party,Ex. 401,p.102.
All marketing boards should be under democratic control of farmers,labour and consumers.	Ex.401,p.59.

ALBERTA SUBMISSIONS:

Should have full legislative responsibility for setting up national marketing agencies for the marketing of natural products in or outside Canada; would allow considerable savings and would eliminate speculation in natural products.	United Farmers of Alta., Ex.255,p.19.
Discussion of marketing and recommendation of a national marketing scheme for farm produce, with minimum prices sufficient to guarantee to the producers the costs of production and a margin to allow a standard of living commensurate with that of well paid groups in commerce and industry.	Alta.C.C.F.Clubs,Ex. 257,pp.7-9.

BRITISH COLUMBIA SUBMISSIONS:

British Columbia suggests the inspection of fruit, vegetables, honey and bulbs for both domestic and export sale should be entirely under federal jurisdiction.	B.C.Br.,p.353.
Full responsibility for grading to Dominion.	Ev.4861.
British Columbia contends that if Dominion does not acquire jurisdiction over marketing, and does not enact suitable legislation to control the marketing of commodities, province should be in a position to enact effective legislation notwithstanding that it may affect inter-provincial trade.	B.C.Br.,pp.353-4; Ev.4862-5.
Need of marketing legislation to assure greater returns to farmer - prices and costs to consumers given.	Ev.5594-5.
History of British Columbia and Dominion marketing legislation.	B.C.Chamber of Agri., Ex.204,pp.3-4.
Marketing jurisdiction should be provincial even though the product may go outside the province.	Ex.204,p.5.
Province should have power to provide costs of a marketing scheme by a unit tax, even though this tax indirect.	Ex.204,p.7.
Dominion should control marketing legislation with provinces having power of local administration.	B.C.Council of Women,Ex.206,p.3.
Dominion marketing jurisdiction advocated with province having power to enact additional legislation; Dominion statute to prevail.	C.C.F.(B.C.Section); Ex.210,p.2-3.

MARKETING. (Cont'd.)

Provincial marketing schemes may in effect prevent free trade between provinces and infringe sec. 121 of the B.N.A.Act; Dominion should have control of marketing.	Primary Products Pub.Co.,Ex.213.
Endorsements of brief extensive.	Ev.5760-1.
Difficulties in British Columbia from attempts to get ten per cent. control of production.	Ev.5762-4.
Brief is a general plea against compulsion in marketing organization.	Ex.213.
Freedom of choice made for success in Belgium and Scandinavia.	Ex.213,p.4.
Dominion power over marketing should be increased and provincial powers curtailed.	Vancouver Junior Bd. of Trade,Ex.200.
Complete transference of marketing authority to Dominion advocated.	Vancouver Young Liberal Assn.,Ex.209, p.2.

MANITOBA SUBMISSIONS:

Manitoba in certain cases has adopted device of passing an act, where Dominion had no jurisdiction and appointing Dominion officials to administer.	Ev.845.
Some delay and confusion brought about by inability of Dominion to enact marketing legislation, but attempt has been made to overcome difficulties by identical legislation.	Ev.845-6 (Man.Dep. Min.of Labour).
Urge Domihion jurisdiction over marketing even though it encroach on local matters.	Greater Winnipeg Youth Council,Ex.28, pp.1-2.

NEW BRUNSWICK SUBMISSIONS:

New Brunswick believes grading and grade standards should be Dominion.	Ev.8782.
Dominion should also handle development of foreign markets.	Ev.8786.
(Note: N.B. legislation since Dominion Marketing Act ultra vires - province establishes grades the same as Dominion grades and appoints Dominion inspectors to enforce Acts).	Ev.8782.
Success of marketing scheme for Grand Manan smoked herring.	Ev.8783,8786.
Reasons for and success of potato marketing scheme.	Ev.8784-5;N.B.Br., pp.71-2.
One of causes of unemployment is lack of adequate marketing and trade promotion facilities.	Union of N.B.Municips., Ex.375,p.4.

MARKETING. (Cont'd.)

Federal Government should take over control of marketing of natural products - should seek to promote trade abroad and should regulate markets in perishable products at home. Ex.375,pp.8-9.

Uniform standards throughout Canada for goods subject to export needed. St.John Bd.of Trade, Ex.369,p.21.

NOVA SCOTIA SUBMISSIONS:

Nova Scotia urges Dominion should have exclusive jurisdiction over the matter of marketing. N.S.Br.,pp.26-32.

Reasons for this are:

Should not be divided jurisdiction between Dominion and provinces - only the Dominion can effectively deal with marketing - Dominion should provide for grading - uniform through Canada. N.S.Br.,p.27.

Reservation made as to powers of provinces over agricultural education,including education in grading. N.S.Br.,p.28.

History and discussion of cases on National Products Marketing Act, 1934. N.S.Br.,pp.28-30.

History and discussion of cases on B.C. Marketing Act. N.S.Br.,pp.30-31.

Conclusion that Dominion cannot create an effective marketing scheme - that no province can create a scheme effective to cover inter-provincial trade - and such power should be Dominion. N.S.Br.,p.32.

Need of constitutional amendment. Ev.3897.

Question as to need to retain local control of certain types of marketing control,e.g.,milk control. Ev.3898-9.

Concurrent jurisdiction over marketing might be considered. Ev.3900.

This is further explained and amplified at Ev.4185-6.

Nova Scotia suggests difficulties as to various marketing acts could have been avoided if there had been power to delegate between provinces and Dominion. N.S.Br.,p.24.

Nova Scotia marketing activities described by N.S.Director of Marketing;Ev.4150-7.

Includes not only agricultural products but some fish and forest products. Ev.4150.

Four divisions to marketing (1) organization (Prov.); (2) grading must be Dominion (so accepted in agriculture but not in fish and lumber); (3) centralized selling; (4) market intelligence (Dominion provides the information, Province sees that it is passed on to individuals in the province). Ev.4151.

MARKETING. (Cont'd.)

Present co-operation between Dominion and provincial activities as effective and economical as a transfer of whole field to Dominion would be.	Ev.4152-3.
Lack of grading standards for fish and lumber.	Ev.4153-4.
B.C.Standards for lumber inapplicable to eastern trade.	Ev.4155.
N.S. Director of Marketing thinks grading should be exclusively within Dominion authority.	Ev.4154.

ONTARIO SUBMISSIONS:

Ontario Minister of Agriculture would agree that marketing and grading might be made subjects of concurrent powers.	Ev.7876.
Ontario Farm Products Control Act enacted after failure of Dominion Marketing Act similar to B.C. marketing legislation.	Ev.7858-9.
Ontario assists groups who wish to organize co-operative marketing associations.	Ev.7867.
Extent of co-operative organizations in Ontario.	Ev.7867-9.
Grading for export should be by Dominion - local contacts maintained by province.	Ev.7876.

PRINCE EDWARD ISLAND SUBMISSIONS:

Prince Edward Island agrees that marketing should be Dominion.	Ev.4607-8.
Need of avoiding price-cutting.	Ev.4608.

SASKATCHEWAN SUBMISSIONS:

Saskatchewan agrees that Dominion should have jurisdiction over marketing.	Ev.2297.
Outline of difficulties encountered in past legislation and urge that question of marketing be settled definitely.	United Farmers of Sask.,Ex.83.
Should be Dominion jurisdiction.	Ev.2265-6.
Dominion should take over jurisdiction and control of marketing - provincial marketing schemes impractical.	Saskatoon Bd.of Trade, Ex.67,p.9.
Dominion should take over jurisdiction and control of marketing - provincial marketing schemes impractical.	Regina Bd.of Trade; Ex.66,p.9.

MINIMUM WAGES.

See LABOUR LEGISLATION.

MISCELLANEOUS IDEAS.

(Note:- This section, as the name implies, covers a number of very general submissions or ideas appearing during the hearings, which do not fall within any of the specific subject-headings of this digest).

Canada is not a compact economic unit but an artificial geographical conception 3,000 miles long and 100 miles wide - to maintain such an artificial unit artificial provisions for maintaining economic balance must be made.	St.John Bd.of Trade, Ex.369,p.8;Ev.8934-5.
Suggestion that solution of our difficulties should be from point of view of the citizen rather than that of administrative bodies; it is the sum total of taxation that matters not the different specific taxes to be paid.	Winnipeg Bd.of Trade, Ex.17,p.5.
"A federation defeats its primary purpose if, through its constitutional arrangements or by policies instituted by the national government, it accomplishes the debilitation of one or more of the political communities of which it is comprised".	Per Premier Angus Macdonald,N.S.Br.,p.60.
"A federation lives only while all its constituent governments live. If one of the governments becomes, or threatens to become, unable for financial reasons to discharge its proper functions adequately it is a first necessity for the federation to give such help as will make it possible". Quotation from Third Report of First Australian Grants Commission, as at	N.S.Br., p.69.
"The weakness of our governmental machinery is lack of a clutch enabling junior units of government to slip out of responsibilities in times of stress to avoid crippling of the machine".	Ev.1630-1 (Sask.Rural Municips.
"There must be a national purpose being fulfilled by the federal government to evoke an over-riding and unifying patriotism - when the Dominion government is merely a tax-collecting and tax-distributing body sectionalism grows".	League Soc. Recon., Ex.99,p.14;Ev.2788.
"There is no necessary identification between democracy and provincial rights - and where national government is deprived of effective power by provincial demands it is really undemocratic. Nor is there any necessary identification between provincial rights and minority rights."	League Soc. Recon., Ex.99 p.30;Ev.2812-3.
Canada should work towards a strong central government - with provincial plebiscites to decide if there should be a provincial legislature, or a legislative council appointed by the Dominion.	B.C.Bds.of Trade,Ex. 188,p.7-12.
Admendments of B.N.A.Act asked, to allow any province to dispense with its legislative assembly.	B.C.Eastern Bds. of Trade,Ex.189,p.2.

MISCELLANEOUS IDEAS. (Cont'd.)

Danger to democracy in the threatened disappearance of municipal institutions who are nearest to the people. — Ev.5328 (Vancouver)

Opinion of Dominion Dep. Minister of Justice that if a matter is of national importance, not only should the Dominion enact the legislation but it should administer as well - the division of responsibility for criminal law arises from special circumstances. — Ex.405;Ev.9907-9.

Hon. Mr. Davis (Sask.) suggests that Report of Commission should educate people of eastern Canada in the problems of western Canada - a specific statement as to conditions in Saskatchewan should be included. — Ev.1197.

Procedure for Commission suggested as follows:-

(1) Assume that budgets of all jurisdictions should be put in balance; (2) Consider the costs of governments,including costs of social services, and allocate these costs to the Province or the Dominion, as seems a best distribution (attempt to reduce costs where possible by eliminating overlapping); (3) Estimate the available revenues for each jurisdiction and see if it is possible to balance the various budgets; (4) Where budgets don't balance - subsidies must be paid - these should be defined. To meet special and temporary disabilities - special conditional subsidies should be provided and to determine these a Dominion Grants Commission should be established; (5) to avoid Dominion deficits - and give the Dominion flexibility and resilience in taxation the Dominion should have the preponderance of taxing power and also the residue of taxing power. — Investment Dealers, Ex. 108.

Any change suggested by the Commission implies "a conscious selection of the road along which the Dominion is expected to travel in the future, and a willingness to choose between competing alternatives". — League Soc. Recon., Ex.99,p.1.

"Paternalism in government will never result in raising the people to a higher level - there is no more demoralizing experience than for a man to receive something for nothing, to get something out of the public treasury without making adequate return." — Ev.6199 (Alta.)

Services and opportunities provided by governments should be available to all citizens, irrespective of location or wealth. — Okanagan Municip. Assn.,Ex.203.

e.g. difficulty with Dominion Housing Act - unable to provide loans outside of certain arears, in smaller centres. — Ev.5587.

Tendency in Canada is towards monopolistic control and maldistribution of wealth and it should be the duty of governments to check this tendency. The only government capable of doing so is the central government. — League for Soc.Recon., Ex.99,p.17-8;Ev. 2790-1.

MISCELLANEOUS IDEAS (Cont'd.)

The profit system, useful though it was during period of expansion, has passed the peak of its usefullness and without intelligent guidance will develop into a dictatorship. — United Farmers of Alta., Ex.255; Ev.6466.

One method of preventing this is to encourage co-operatives. — Ex.255, pp.17-8.

MONETARY POLICY.

See FEDERAL POLICIES.

MOTHERS' ALLOWANCES.

See SOCIAL SERVICES for general discussion of jurisdiction over Social Services.

British Columbia asks that Dominion assume entire costs of mothers' allowances. — B.C.Br., p.352.

Provincial administrative machinery should be utilized. — Ev.5553.

Mothers' Allowances introduced in British Columbia in 1920. — Ev.4957.

Recently municips. in British Columbia were relieved of payments for Mothers' allowances. — Ev.4957.

Details of British Columbia legislation and costs - now $683,000. in 1937. — B.C.Br., pp.103-5.

Manitoba expenses increased from $55,712. in 1917 to $469,200. in 1921 and to $516,660. in 1936. — Man.Br.Pt.VII, p.14.

Manitoba was first to introduce Mothers' Allowances in Canada. — Ev.314-5.

Manitoba proposed Dominion share on 50-50 basis cost of Mothers' Allowances. — Man.Br., Pt.VIII, p.55.

New Brunswick suggests direct Dominion participation - as in old age pensions. — N.B.Br., p.6; Ev.8539.

N.B. not been able to provide for Mothers' Allowances and child welfare. — N.B.Br., p.22.

Nova Scotia proposes Dominion assume full financial responsibility for Mothers' Allowances. — N.S.Br., pp.37-8.

No present contribution by Dominion. — Ev.p.3915.

Administration should be by Dominion. — Ev. 3916.

Dominion control of provincial administration would be best. — Ev.4188.

Uniform standard of living in Canada might involve different rates of allowances. — Ev.4187.

Nova Scotia administers under its Department of Health. — Ev.4076.

MOTHERS' ALLOWANCES.

Nova Scotia not so generous as other provinces either in the amounts paid or in the kind of case included in the Act.	N.S.Br.,p.137;Ev.4077.
Nova Scotia pays about $400,000. on this.	Ev.4126.
Opinion of Dep. Min. of Welfare of Nova Scotia that it would be practically impossible for the Dominion to administer Mothers' Allowances satisfactorily. It should remain a purely provincial matter.	Ev.pp.4127-8.
Qualifications in Nova Scotia are stricter than in other provinces - only to widows with two or more children - not a deserted wife or wife of a disabled husband.	Ev.4129-30.
Ontario believes province can administer better from the standpoint of both financial and human efficiency; Ontario willing to assume all the costs but asks Dominion to refrain from encroaching on provincial sources of revenue.	Ont.Br.,Pt.II,pp.69-70.
Conditions for receiving and scale of allowances in Ontario.	Ev.7697-8,7700.
In 1937 Ontario assumed entire cost of Mothers' Allowances - thus relieiving municipalities - administration thereby improved.	Ev. 7699.
Increased costs of Mothers' allowances offset in part by decrease in costs of children's shelters formerly borne by municipalities.	Ev. 7701-2.
Details and costs of Mothers' Allowances 1920-38.	Ont.Br.,Pt.III,Table 22
Ontario system is to direct the service from central administration in Toronto where recommendations of local advisory boards are passed upon - this system of "remote control" works satisfactorily.	Ev. 2643.
Prince Edward Island has no Mothers' Allowances.	P.E.I.Br.,p.29; Ev.4447.
Should be taken over and administered by Dominion.	Ev.4516.
There is some need and demand for Mothers' Allowances in Prince Edward Island.	Ev.4516.
Dominion should contribute to enable the province to grant Mothers' Allowances.	Charlottetown Bd.of Trade,Ex.160,p.5; Ev.4381-2.
Saskatchewan pays $8. per month for first child and $4. each thereafter.	Ev.1313.
Scale of allowance in Manitoba and Alberta much higher.	Ev.1323.
Should be on contributory basis with Dominion administration.	Cn.Welfare Council, Ex.380-B,p.13;Ev.9177.
Administration under Dominion Social Ins. Board.	Ex.380-B,pp.17-20; Ev.9178-82.

MOTHERS' ALLOWANCES. (Cont'd.)

Non-contributory aid still necessary - should be provincial.	Ex.380-B, pp.20-28; Ev.9182-90.
Child care should be left in large part with voluntary Children's Aid Societies.	Ex.380-B, pp.41-3; Ev.9220-2.
Dominion, out of proceeds of income tax, should make grants to aid in financing social services, including Mothers' Allowances.	B.C.Social Workers, Ex.214, p.8.
Expenditures on Mothers' Allowances should be reduced (per Montreal Chamber of Commerce)	Ev.8240.
Dominion should establish Mothers' Allowances.	Montreal Social Workers, Ex.350, p.15.
Dominion should have jurisdiction.	Trades & Labour Congress, Ex.106, p.17.
Cost of administration in Ontario should not be on municipalities but should be assumed by province.	Toronto Br., Ex.284, p.17
Urges Dominion jurisdiction.	Edmonton Ch.of Comm., p.52.
Provision of Mothers' Allowances is a responsibility of the provinces, not of the municips.	Union Manitoba Municips. Ex.18, p.3.
Dominion should assume portion of costs of Mothers' Allowances.	Alta.School Trustees, Ex.244, p.6.
Dominion should relieve provinces and municips. of costs of Mothers' Allowances.	East York Business Men's Assn., Ex.286, p.2.
Dominion and provincial governments should coordinate payments for Mothers' Allowances and old age pensions with relief payments.	United Ch.Br., Ex.383, p.11.
Municips., being close to the recipient, should administer Mothers' Allowances.	Ev.9326-7.
Dominion should include Mothers' Allowances in a national welfare code.	Alta.C.C.F.Clubs, Ex. 257, p.10.
Costs of Mothers' Allowances should be assumed by province and Dominion.	Edmonton Taxpayers' Assn., Ex.248, p.5.
Dominion should have legislative control of Mothers' Allowances with power in the provinces to legislate in advance of the federal act.	Vancouver Young Lib. Assn., Ex.209, p.2.
Dominion should assume responsibility for Mothers' allowances.	Communist Party, Ex. 401, p.41.

MUNICIPAL PROBLEMS.

(Note:- The submissions concerning municipal problems are here grouped under a general sub-heading and under provincial sub-headings).

See also REAL ESTATE, and TAXATION -EXEMPTIONS.

For Bankruptcy of Municipalities, see BANKRUPTCY and INSOLVENCY.

GENERALLY;

Attitude of Commission toward problems of municipalities.	Ev.957-60.
History of local government in Canada.	Can.Fedn.of Mayors, Ex.113,pp.2-8;Ev. 3255 et seq.
In 1849 first self government for municipal units.	Ex.113,p.4.
At Confederation no uniform system of municipal government.	Ex.113,p.6.
In 1867 municipal services related almost entirely to land and buildings.	Ex.113,p.9.
Since then services have been ever expanding and diversified.	Ex.113,p.11.
Urban population constantly increasing.	Ex.113,p.11.
Growth of municipal debt.	Ex.113,pp.14-28.
Municipalities reflected the general spirit of optimism.	Ex.113,p.16.
Increase in net debt of all Canadian municips. by 61.5% during 1921 to 1934.	Ex.113,p.19.
Great decline in assessed values.	Ex.113,p.21.
General increase in tax rate 1930-36.	Ex.113,p.22.
Increase in properties sold for taxes.	Ex.113,p.24.
Increase in municipal borrowings, now absorbing large share of income.	Ex.113,pp.24-25.
Resultant decrease in essential municipal services.	Ex.113,p.26.
Necessity of complete re-allocation of powers and functions.	Ex.113,p.26.
In some cities tax arrears greater than current tax levy.	Ex.113,p.30.
Costs of unemployment relief - Dominion should assume.	Ex.113,pp.31-2 and 40-42.
Governments should pay municipal taxes on lands held.	Ex.113,pp.43-5.
Need of municipal debt adjustment act.	Ex.113,pp.46-48.
No future municipal services should be created without giving a revenue source.	Ex.113,p.51-3.

MUNICIPAL PROBLEMS. (Cont'd.)

Great confusion and uncertainty in grants-in-aid.	Ex.113,p.51;Ev.3320.
Need for a federal Commission (as in U.S.A.) to study urban trends.	Ex.113,pp.61-3.
Estimates of total municipal expenditures in Canada in totals, per capita and adjusted for cost of living.	Citizens Research Ins.,Ex.267,pp.16-7.
Totals of municipal debt; increase from $101.13 per cap. in 1922 to $116.36 per capita in 1935.	Ex.267,pp.17-8.
Total of municipal revenues.	Ex.267,pp.301 and Appendix "E".
Need of more efficient administrative personnel.	Ex.267,pp.58-60.
Need of proper municipal accounting and reporting practices.	Ex.267,p.63.
Statement of uncollected municipal taxes, 1930 and 1935.	Ex.267,p.98.
Discussion of municipal debt and municipal taxation.	Dom.Mtg.& Inv.Assn., Ex.272,pp.61-86.
Diversity in municipal functions between provinces.	Ex.272,p.61-2.
Nature and extent of municipal debt.	Ex.272,pp.72-4.
Statistics of municipal debt by provinces.	Ex.272,p.73.
Provincial control of municipal borrowings.	Ex.272,p.74.
Municipal debenture defaults.	Ex.272,p.76-9.
Machinery for adjustmentof municipal defaults.	Ex.272,pp.79-84.
Doubt as to validity of provincial debt adjustment legislation.	Ex.272,p.81;Ev.6966-8
Possible advantage in some constitutional uncertainty.	Ev.6997.
Desirability of provincial control over physical character of municipal undertakings.	Ex.272,p.88.
Financing of social services on a narrow tax base and absence of proper supervision of municipal capital expenditure has created great problems in municipal finance.	Invt.Dealers,Ex.108, p.11.
Supervision and control of municipal finances by provinces urged.	Can.Ch.of Commer,,Ex. 394,p.9.
Municipalities should be relieved of costs of education and social services and there should be greater supervision by provinces.	National Construction Council,Ex.282,pp.20-1.

MUNICIPAL PROBLEMS. (Cont'd.)

Contribution to financial difficulties of municipalites from growth and nature of mail order business.	Retail Mer.Assn.,Ex. 399,pp.2-7.
Sweden had the same difficulty as in Canada of the growth of expenditures for the local units and solved much of the problem by the state progressively taking over greater responsibility.	Ev.9134.

ALBERTA:

Up to Jan. 31,1938 no default by any Alberta city; defaults of five towns, one village,one municipal district, three hospital districts totalled $124,512.50.	Ed.Cham.of Comm.,p.38.
Submissions appearing in Alberta Cities Br.	Exs.238,239;Ev.5130-6183
Single tax system to 1918 - now land at 100% of value, buildings at fifty per cent. to 100%.	Ex.238,p.5.
Land assessments of Edmonton and Calgary in 1914, $191 M. and $180 M., 1937 were $24 M. and $23 M.	Ex.238,p.5.
Edmonton forfeitures to city of 56,743 parcels assessed at $10½ M.	Ex.238,p.6.
More than half total area in all cities of Alberta forfeited.	Ex.238,p.7.
Diminishing number of burgesses,14023 out of 85,470 in Edmonton.	Ex.238,p.7.
Relief for problems of cities should be by assumption of social services rather than by increasing tax powers.	Ex.238,pp.15-6.
Total debt of Edmonton $27-1/3 M., of Calgary $16½ M.	Ex.238,p.17.
Plan of adjustment with bondholders provides rates of 5.2% and 4.83%.	Ex.238,pp.17-8.
Bonds bear original rate to maturity and lower rate for extended term.	Ev.6169.
Plan has right of recall, hence will not interfere with any general readjustment.	Ex.238,p.17.
Need of a refunding under auspices of senior governments.	Ex.238,p.18,29;Ev. 6172.
No imposition of services without appropriate revenues.	Ex.238,p.18,29.
New cities in west are faced with fixed charges and highly variable income.	Ex.238,p.25.
Revenue of about $1 M. in Edmonton from public utilities.	Ev.6142.
Formerly a junior income tax or service tax levied in Calgary and Edmonton.	Ev.6157.

MUNICIPAL PROBLEMS. (Cont'd.)

ALBERTA:

Municipal bonds are selling higher than Alberta bonds, hence guarantee by province of little help to municips.	Ev.6174-5.
Discussion of particular problems with statistics, etc.	Towns & Villages of Alta., Ex.241; Ev.618494.
Bonded debt of 158 municip. districts in Alberta only a little over $6,000.	Municip. Districts of Alta., Ex.242; Ev.6195-6218.
Average per capita levy in 1936, $17.58, collect $16.39, uncollected taxes since 1929 $18,221,000.	Ex.242, p.7.
Figures of municipal expenditure in municipal districts.	Ex.242, p.14.
Control of borrowing on capital account in Alberta through Public Utilities Board.	Ev.6214.
Special problems and statistics of Edmonton - difficulty from franchise too general - assumption of education costs and social service costs needed - relief of municips. should be conditional on their acceptance of control over borrowing powers.	Edmonton Taxpayers Assn., Ex.248.
Similar statement as to Calgary - need of greater uniformity in administration of cities - each under a separate charter.	Calgary Ppty. Owners Assn. Ex.251, p.9.
Shortage of houses but lack of building.	Ex.251, p.19.

BRITISH COLUMBIA:

Problems of B.C. Municips.	B.C.Br. pp.200-236.
Municipal tax structure.	B.C.Br., pp.219-21.
Total taxable value of land and improvements $584 M., exemptions $147 M.	B.C.Br. p.223.
Limit of yield of land tax has been reached.	B.C.Br., p.226.
Special discussion of Vancouver.	B.C.Br., pp.232-3.
Table showing expenditures of B.C. Municips., 1917-35.	B.C.Br., p.253.
Table showing liabilities of B.C. Municips., 1917-35.	B.C.Br., p.255.
Table showing sinking funds of B.C. Municips, 1917-35.	B.C.Br., p.257.
Table showing receipts of B.C. Municips., 1917-35.	B.C.Br., p.251.
Table showing assessments of B.C. Municips., 1918-36.	B.C.Br., p.261.
Need to consider municipal problems.	B.C.Br., p.353.
Large areas without municip. organization adds to cost of government in B.C. - 99% in area unorganized.	Ev.4857-8.
Various B.C. claims for better terms have emphasized the higher cost of local government in B.C.	B.C.Br., pp.15-16.

MUNICIPAL PROBLEMS. (Cont'd.)

BRITISH COLUMBIA:

Services which municips. required to perform and which they may perform.	B.C.Br., pp.205-9, 262-70.
Municipal refunding - with 51% of bondholders approving in B.C.	Ev.5534-5.
As soon as B.C. has adjustment with Dominion concerning taxation, B.C.government intends to consider assistance to municips.	Ev.5554.
Have already taken over $700,000. of social service costs and a larger share of unemployment.	Ev.5554.
Municipal tax is a levy on value of land and up to a variable per cent. of value of improvements, not more than seventy-five per cent.	B.C.Br., p.147.

SUBMISSIONS AS TO VANCOUVER: Ex.182; Ev.5298-5334.

Returns from real estate tax declining through diminishing assessments, abandonment of properties to the City.	City of Vancouver Br., Ex.182, p.1.
Paralysis of municip. services by deferred maintenance.	Ex.182, p.2.
Summary of costs of services provided by Vancouver.	Ex.182, p.3.
Need of relief from unemployment costs, costs of hospitalization and other social services.	Ex.182, pp.3-4.
Revenues of city for 1937 over $13 M. - this was $3 M. short of necessary for normal requirements of the city.	Ex.182, p.7.
About $1 M. actual deficit.	Ev.5325.
Decline in assessed values of $58½ M. since 1932 - property held by city for taxes assessed at $15 M. - tax arrears in 1937 totalled $9,890,000.	Ex.182, p.8.
Tax rate of 48.635 mills, assessing 50% of improvements.	Ev.5321.
Accumulated deficits and sinking fund payments deferred etc. of $6,735,000.	Ex.182, p.9.
Total funded debt of $72 M.	Ev.5325.
Should have no additional services without being given means of financing.	Ex.182, p.10.

SUBMISSIONS BY MUNICIPS. OF BRITISH COLUMBIA: Br., Ex.181; Ev.5266-97.

Increase of municip. responsibility without means of financing.	Ex.181, p.1.
Provincial voters are not same as municip. voters.	Ev.5276, 5286.

MUNICIPAL PROBLEMS. (Cont'd.)

Imposition of a gasoline tax recommended in 1922 as a means of relief to municips. - was imposed but retained by province.	Ex.181,p.2;Ev.5274.
Grants-in-aid are not satisfactory means of financing as grants tend to diminish at times when responsibilities increase.	Ex.181;Ev.5275,5283.
Municips. should finance strictly local services, real estate should pay only for services properly chargeable to land.	Ex.181,p.1;Ev.5277, 5285.
Inelasticity of taxes - report of Harper Comn. - failure to implement - problem of suburban municips. where wealthier people go to escape city taxation.	Victoria Ch.of Comm., Ex.202,pp.3-6;Ev.5578-80.
Gives history of Liquor Control Act from 1921 when 50% of profits to municips., and subsequently cut down until 1933 when municip. share discontinued.	Victoria Real Estate Board,Part of Ex.202.
Grants-in-aid not a satisfactory means of financing - should be required to finance only local services.	Okanagan Municip.Assn. Ex.203.
Should investigate possibility of facilities of Bank of Canada making loans at low interest rates to municips.	Ex.203.

MANITOBA:

Full discussion of Municipal Problems.	Man.Br.,Pt.VI;Ev.232-279.
Historical development of municips.	Man.Br.,Pt.VI,pp.1-2.
Outline of present local government system in Manitoba.	Man.Br.,Pt.VI,pp.2-6.
Powers of supervision over defaulting municips.	Man.Br.,Pt.VI,p.2; Ev.237-8.
Control over borrowing through municip. and public utility board.	Man.Br.,Pt.VI,p.4; Ev.257-8.
Municipal Commissioner's levy.	Man.Br.Pt.VI,pp.5-6; Appendix "B" and "C"; Ev.2592.
Provincial aid to municips. by assumption of duties.	Man.Br.,Pt.VI,p.7,13-16.
Municipal finance in Manitoba.	Man.Br.,Pt.VI,pp.8-9.
For figures of municipal finance see	Man.Br.,Pt.VI,pp.10-12 and Appendix "A".
Decline in population - increase in assessments.	Man.Br.,Pt.VI,p.10.
Per capita municipal levy,1905-$12.16;1922-$38.66,1936-$27.86.	Man.Br.,Pt.VI,p.10.

MUNICIPAL PROBLEMS. (Cont'd.)

MANITOBA:

Tax arrears $122-$17½ M., 1936-$35¼ M.	Man.Br., Pt.VI, p.129; Appendix "A"; Ev.247-8.
Book value of municip. sinking funds greater than real value.	Ev.249.
Special problems of rural municips. - variations in taxable capacity.	Man.Br., Pt.VI, pp.16-18.
Problems of villages and suburban towns.	Man.Br., Pt.VI, pp.19-20.
Numbers of rural municips. operating on a cash basis.	Ev.26304.
Legislative jurisdiction over bankrupt municips.	Ev.267-70.
Problems of cities in Manitoba. (Curtailment of services.)	Man.Br., Pt.VI, pp.20-22
Removal of entire unemployment relief obligation would not permit cities of Manitoba to operate on a cash basis and provide services required of them.	Ev.272.
Special problems of Winnipeg.	Man.Br., Pt.VI, pp.21-2.
Financial problems of school districts.	Man.Br., Pt.VI, p.22.
Summary of effects of Manitoba's disabilities on municips.	Man.Br., Pt.VIII, p.50-1.
For statistics of municips. taxation and debt.	Man.Br., Pt.V, Tables "E" to "N".

SUBMISSIONS SHOWING WINNIPEG PROBLEMS: Winnipeg Br., Ex.19; Ev.905.

Total cost of services rendered by City $12,232,000 in 1936.	Ex.19, p.4.
Further $1½ M. needed to restore services to normal levels.	Ex.19, p.5.
Social services (inc. relief) took $3,415,000. - in whole or part not a municip. obligation.	Ex.19, p.5.
Critical position as bank refused to continue assistance.	Ex.19, p.5; Ev.906.
Police protection of $618,567. - no longer solely a municip. problem.	Ex.19, p.7.
Claim to share in gas, taxes and auto licenses for highway upkeep.	Ex.19, p.8.
Problems affecting real estate taxes.	Ex.19, pp.9-11.
Fifty per cent. of liquor revenues given at first, since 1928 none given.	Ex.19, p.13; Ev.933.
Exemption by province of all railway lands.	Ex.19, p.13; Ev.935.
Comparison with other cities of Canada as to exemptions.	Ex.19, pp.16-17.

MUNICIPAL PROBLEMS. (Cont'd.)

WINNIPEG: (Cont'd.)

No relief for cities although various Commissions have recommended.	Ex.19,p.17.
Need to find additional revenue of $5,427,357 - if tax on railways and government businesses and if province assumes fifty per cent. of education and police costs and all relief and relief debt charges are removed and smaller charges made, budget can balance.	Ex.19,pp.18-19.
Apart from relief, Winnipeg cannot balance budget and maintain services.	Ex.19,p.21;Ev.921.
No bond issue possible since 1932.	Ex.19,p.21;Ev.912.
No more burdens should be imposed without revenue sources provided.	Ev.909-10.
Net debt in city better than that of any large city in Canada - current position causes concern.	Ev.912.
Sinking fund provisions required since 1911 - controlled by independent trustees and contributions compulsory by statute - $12 to $15 M. maturing soon - and have adequate assets to take care of this - $32 M. in sinking fund, not all of which is liquid.	Ev.912-3.
SUBMISSION AS TO MANITOBA MUNICIPALITIES:	Union of Man.Municips., Ex.18.
Land taxation has failed to provide necessary funds and this is a condition which was accentuated but not caused by depression and crop failures.	Ex.18,p.1.
Education, health and unemployment are not local municipal matters and their cost should not rest on land.	Ex.18,p.2.
Education, highways, health, widows and orphans should be provincial responsibility - old age and blind pensions and unemployment should be Dominion matters.	Ex.18,p.3.
Exemptions of Crown lands should be removed.	Ex.18,p.3,4.
Assistance of senior governments needed in obtaining low interest rates.	Ex.18,p.3.
Need of refunding municipal debt.	Ex.18,p.3,4.
Power to tax public utilities should be given.	Ex.18,p.3.
Municips. should share in gasoline taxes for highway costs.	Ex.18,p.4,5.
Statistics of total taxes imposed by Manitoba municips. and total arrears.	Ex.18,Sched.II.
Problems of suburban municips. - previous arrangement with bondholders in 1927 not able to be carried out although continuous supervision since - unwarranted extension of local improvements created part of debt - taxes of	Rural Municip.of St. James,Ex.21,Ev.960-985.

MUNICIPAL PROBLEMS. (Cont'd.)

$133.10, cf. $35.71 for Winnipeg per $1,000. of equalized assessment - bonded debt of $4,904,000., taxable assessment of $3,971,520 - need of debt adjustment - aid for education and social service costs - highway maintenance.	Rural Municip. of St. James, Ex.21, ; Ev.960-985.
Constitutional and practical difficulties in debt adjustment.	Ev.980-2.
Another suburban municipality's problems - reversion to municipality of 70% of area, 30% of assessed value - difficulties through liability for 100% of school costs even though less collected by municip.	Municip. of East Kildonan, Ex.22; Ev. 986-998.
Statistics as to this municipality given.	Municip. of West Kildonan, Ex.23.
Whereas in England municips. only have to look to one government, in Canada must look to two - one of which has resources but no responsibility for municipal problems - the other has responsibility but no resources to discharge it. (Ald. Honeyman)	Ev.907-8.
Political impotence of large cities where relief problem is largely centred owing to relatively small representation in legislature.	Ev.909,918.
Where a senior government delegates responsibility to a municipality, the burden is not really on the municip., but on a small proportion of the citizens who are property owners, e.g., in Winnipeg 92% of burden is borne by 32,000 people out of a population of 224,000.	Ev.602.

NEW BRUNSWICK:

Facts to be found in annual report of Dept. filed as Ex.359.	Ex.359; Ev.8576 et seq.
In 1936 total taxes assessed $5,315,000, total assessed value $168,000,000 - exempted value of $64,320,000. - total expenditures $7,500,000. - collections of current taxes $2,850,000.	Ev.8577-8.
General decrease in collections and increase in bonded debt and interest - taxation so heavy only 50-60% of services provided by taxation.	Ev.8579.
But arrears may be collected later.	Ev.8585.
Municipal loans by bonds only with consent of legislature.	Ev.8580.
Use of serial bonds and building up of sinking funds encouraged.	Ev.8581.
Department of Municip. Affairs has control over sinking fund investments.	Ev.8582.
Impossible to impose further tax burdens on municips.	N.B.Br., p.23.

MUNICIPAL PROBLEMS. (Cont'd.)

NEW BRUNSWICK: (Cont'd.)

Urgent necessity that province assume T.B. and insane costs.	N.B.Br.,p.23;Ev.8664.
New Brunswick Municips., with increase in debt charges, costs of social services and unemployment relief have reached limit of financial capacity and further economy in ordinary expenditures can afford no material relief.	Union of N.B.Municips., Ex.375,p.1;Ev.9059.
T.B. costs should be handled nationally.	Ex.375,p.2,11.
Unemployment relief has caused great increase in bonded debt.	Ex.375,pp.3-6.
Problems of hospitalization.	Ex.375,p.6;Ev9061-2.
Invasion of fields of taxation formerly exclusively municipal and curtailment of municipal taxing powers.	Ex.375,p.6-8;Ev.9062-5.
Problems of government-owned land being exempt.	Ev.9063.
No new burdens should be imposed on municips. without creating definite tax source for adequate discharge.	Ex.375,p.8;Ev.9069-70.
Figures of expenditure in St.John,N.B.	St.John Br.,Ex.367,pp. 2-3.
Increased overdraft at bank.	Ex.367,p.496.
Population has not increased materially in twenty-five years.	Ev.8916.
Scheme of taxation includes real property tax, personal property tax,income tax, business tax.	Ex.367,pp.4-5;Ev.8916-7.
Increase in net debt to ower $6M.	Ex.367,p.6.
Tax rate has increased rapidly.	Ex.367,p.6;Ev.8917.
Resultant adverse effect on business and real estate owners.	Ex.367,pp.7-8.
Assessments have materially fallen.	Ex.367,p.8.
Attempt has been made to redistribute the tax burden so as to make it as equitable as possible but further tax sources needed.	Ex.367,p.10.
Suggest tax on Crown lands.	Ex.367,pp.10-14.
Problems of unemployment relief.	Ex.367,pp.14-17.
Industries leaving city because of burden of taxation.	Ex.367,p.18.
Should be no further burdens imposed without adequate tax sources.	Ex.367,p.18.
Should be exemption from federal sales,excise and stamp taxes.	Ex.367,p.19.
Tax sales recently instituted.	Ev.8930-2.

MUNICIPAL PROBLEMS. (Cont'd.)

NEW BRUNSWICK; (Cont'd.)

Financial condition of Gloucester,N.B.	Gloucester Br.,Ex. 377,pp.5-9.
Financial condition of Northumberland N.B.	Northumberland Br., Ex.378,pp.4-9.
Both faced with either bankruptcy or discontinuance of social services.	Ev.9080.
Both have large defaults in payments to provinces for hospital and T.B.aid.	Ev.9080.
Great burden of unemployment relief.	Ev.9081.
Statistics of diminishing income and wealth.	Ev.9081.
Only about 35% of taxes imposed collected.	Ev.9082.
Unemployment relief the greatest single factor in growth of debt.	Ev.9083;Ex.377,p.9-12; Ex.378,pp.9-12.
Should be dealt with nationally.	Ev.9084.

NOVA SCOTIA:

"The burden of municipal finance falls almost entirely on real and personal property, and it is a burden already too heavy and certainly a burden which cannot be further increased".	N.S.Br.,p.124.
(Reference to memo by Dr.A.A.Saunders on Municipal Finance - Appendix to Jones Report).	
No Nova Scotia municip. has defaulted.	Ev.4122.
Some assistance by government but never actually needed to prevent default.	Ev.4194-5.
Municipalities have power to levy income taxes but it has not worked out satisfactorily. If transferred to Dominion as suggested would have to compensate municips. in some way.	Ev.4192-3.
Municipal borrowings in N.S. are under control of Dept. of Municip.Affairs - full control is exercised.	Ev.4195,4211.
PROBLEMS OF NOVA SCOTIA MUNICIPALITIES:	Union of N.S.Municip. Br.,Ex.154.
Description of legal basis of municip.government in Nova Scotia.	Ex.154,pp.4-8;Ev. 4236-4243.
Administration of justice creates a very heavy load.	Ev.4230-2,4238,4244-4250.
Especially as to penal institutions.	Ev.pp.4247-50.
Care of insane should be by larger unit than municipality.	Ev.4253-4.
Relief should not be municipal.	Ev.4257-8.

MUNICIPAL PROBLEMS. (Cont'd.)

PROBLEMS OF NOVA SCOTIA MUNICIPALITIESL (Cont'd.)

Education.	Br.pp.15-18.
Assessment of average farm in N.S.about $800. - taxes about $24.	Ev.4260-1.
Difficulties occasioned by tax exemptions.	Ev.4262.
No default in Nova Scotia by municips. because of great curtailment in expenditure for necessary services.	Ev.4262-4.
Problems of Halifax:	Br.,Ex.158.
Tax exemptions analysed.	Br.pp.5-17.
Map in brief shows graphically the exemptions. Total value of real property $89 M., of which $40½ M. exempted.	Ev. 4278.
About 25% of the property in Halifax is in Dominion hands and exempt.	Ev.4281.
Reduction in value of privately-owned wharves.	Ev.4280-1.
Seaport and military and naval properties are for good of all Canada.	Ev.4284.
City requires about $2¼ M. annually.	Ev.4272.
Four-fifths from direct taxation of real property.	Ev.4272.
Assessments in Halifax approximate full value.	Ev.4276.
Loss in revenue from garrison - reduced from 5,000 to 500 men.	Ev.4290.
Local improvement exemptions of Crown.	Ev.4291-3.
Burdens of relief in Halifax.	Ev.4298-4302.
To allow taxation of exempt property - mill-rate would be reduced from 36.2 mills to 27.1 mills.	Ev.4303.
Borrowings by Halifax must have approval of legislature.	Ev.4304.
Submission of city approved by Halifax Board of Trade.	Ev.4305.
ONTARIO:	
Detailed discussion of Ontario municipal problems.	Ont.Br.,Pt.II,pp.72-77; Ev.7719-7745.
Increase in municipal budgets from $34 M. in 1913 to $118 M. in 1936.	Ont.Br.,Pt.II,p.72.
Increase in assessments from $1727 M. in 1913 to $2919 M. in 1936.	Ont.Br.,Pt.II,p.72.

MUNICIPAL PROBLEMS. (Cont'd.)

ONTARIO: (Cont'd.)

Tax arrears in 1936 $47 M.	Ont.Br.,Pt.II,p.72.
This is cumulative total.	Ev.7732.
Thirty-four municips. defaulted - with $103 M. or 25% of municipal debt.	Ont.Br.,Pt.II,p.72; Ev.7720.
Refunding of $56 M. of this accomplished.	Ont.Br.,Pt.II,p.73; Ex.309.
Since 1935 province has required Municip Bd. consent for borrowings on debentures.	Ont.Br.,Pt.II,p.72.
Reduction in total debt from $474 M. in 1934 to $432. M. in 1936.	Ont.Br.,Pt.III,p.73.
Leave to issue bonds only granted where Board felt changes could be carried.	Ev.7721-2.
Since province took control no defaults and unlikely to have defaults in future.	Ev.7722.
No direct control over sinking funds but trend is toward serial bonds.	Ev.7722-3.
Improvement of municipal efficiency by schools for officials.	Ev.7724-6.
No direct jurisdiction to force a settlement of debt - must be agreement between municip. and creditors and approved by Municip. Bd., with a certain percentage of creditors entitled to object.	Ev.7727-8.
Desirability of having jurisdiction in province clarified.	Ev.7734-6.
Report on municipal statistics shows the complete municipal picture for Ontario.	Ex.308.
Statistics of population, assessment, taxation and debenture debt.	Ont.Br.,Pt.III,Tables 33,34.
Municipal defaults largely caused by exhaustion of taxation powers by demands of social services on municips.	Ont.Br.,Pt.II,p.73.
Ontario will pass on to municips. any extra assistance from Dominion for unemployment relief.	Ev.7738.
Details of legislative authority and administration of defaulting municipalities.	Ont.Br.,Pt.II,pp.74-7; Ev.7743-5.
Ontario believes that it must in future lend more assistance to municips. to enable them to reduce real property taxation.	Ont.Br.,Pt.II,p.34; Ev.7543.
Ontario has already made a beginning - has relieved municips. of cost of provincial highways,mothers' allowances, old age pensions and has increased education and road grants.	Ont.Br.,Pt.II,p.35.

MUNICIPAL PROBLEMS. (Cont'd.)

ONTARIO:

Details of savings to municips. by provincial assumption of services.	Ont.Br.,Pt.II,pp.73-4.
Also authorized taxation of liquor stores.	Ont.Br.,Pt.II,p.35.
Ontario gives $3 M. as a subsidy to municips. and pays $3,800,000 for old age and mothers' allowances formerly borne by municips as against $6,041,000 received from income tax - with certain other items a net loss of about $300,000. to province.	Ev.7564.
Ontario seeking to deal with problem arising from municipal taxation of mines being on inadequate basis.	Ev.7590-1.
If Dominion will grant priority of taxation on personal incomes (not corporation incomes except personal corporations), Ontario will be able to relieve municipal burdens.	Ont.Br.,Pt.II,p.60.
Claim on behalf of northern mining municips. for a more equitable share of mining taxes.	Toronto Bd.of Trade, Ex.268,pp.55-6;Ev. 6736.
Need of improvements in system of training and appointing administrative officials.	Toronto Bd.of Trade, Ex.268,pp.19-21½;Ev. 6708.
Details of problems of municipal government in York County.	York County Br., Ex. 287;Ev.7230-40.
Description of conditions and statistics of Toronto.	Toronto Br.,Ex.284; Ev.7097-7159.
Detailed balance sheet of revenues and expenditures.	Ex.284,Appendix I.
Sources of revenue, 91.41% from real estate.	Ex.284,p.6.
Excess of highway fees from Toronto over highway expenditures.	Ex.284,pp.8-14.
Curtailment of civic services due to lack of funds.	Ex.284,pp.23-5.
Figures of per capita assessments of land in Ontario municips.	Ont.Municip.Assn., Ex.281,p.2.
Steady decrease between 1931 and 1937.	Ex.281,p.3.
Building assessments 1931 to 1937.	Ex.281,pp.4-5.
Figures of municipal business and income assessment.	Ex.281,pp.5-9.
Figures of tax exemptions.	Ex.281,pp.9-11.
Loss of income tax has given severe blow to municips.	Ex.281,p.12.
Municipal costs of social services, hospitalization, unemployment relief and education.	Ex.281,pp.16-20.
Tax arrears for Ontario cities.	Ex.281,p.22.

MUNICIPAL PROBLEMS: (Cont'd.)

ONTARIO: (Cont'd.)

Special features of municipal problems in Hamilton.	Hamilton Br., Ex.412.
Problems of municips. in Ontario from the view-point of the owner of real estate.	Ont. Real Estate Bd., Ex.98.

QUEBEC:

Undue burdens on municips. without adequate financial powers. Montreal in difficulties because real property unable to bear burdens and province fails to share certain local tax collections with city.	Montreal Bd.Trade, Ex.342, p.4.
Figures of total municipal indebtedness, 1926 to 1934.	Ex.342, p.16.
Need of revision of municipal taxation and assessment of real property on the basis of utility and enjoyability.	Ev.8166-9; Ev.8204.
North American system should be given a fair trial before adopting English system.	Ev.8168-9.
Comparative municipal statistics for Montreal, Toronto, Winnipeg and Vancouver.	Ex.342, p.37.
Province should supervise borrowings.	Ev.8208-9.
Statistics of revenue, expenditure and debt in Montreal.	Matreal Bd.of Trade, Ex.342, pp.32-7.
Exemptions of $321 M.	Ex.342, p.33.
Dis proportionately large floating debt.	Ex.342, p.33.
Tables of tax levy and collection in Montreal.	Ex.342, p.34; Ev.8186.
85% of tax arrears on vacant lands.	Ev.8186.
Tens of thousands of properties with many years arrears.	Ev.8187.
83½% of revenue in 1936 - 7 from taxation - real property tax contributes over 50% of total revenues.	Ex.342, p.35.
Not only relief expenditures but revenue deficits of Montreal have been funded.	Ex.342, p.36.
Failure of provincial government to restrain Montreal borrowing.	Ex.342, p.37.
Nature and yield of municipal taxation in Montreal.	Ex.342, pp.37-47.
Water rates and business taxes in Montreal.	Ex.342, pp.41-2.
Sales tax in Montreal.	Ex.342, pp.42-3.
Income tax in Montreal.	Ex.342, pp.44-5.

MUNICIPAL PROBLEMS. (Cont'd.)

QUEBEC: (Cont'd.)

Tables showing debt and revenue of City of Montreal.	Ch.de Comm.,Montreal, Ex.343,p.30-31.
Montreal district in addition to heavy municipal taxes, pays over 50% of provincial taxes.	Ex.343,p.34;Ev.8226.
Table showing net debts and assessment of larger Canadian cities.	Ch. de Comm.,Montreal, Ex.343,p.33.

SASKATCHEWAN:

Legal status of municipalities.	Sask.Br.,pp.46-48.
Suggestion of larger municips. - provision for voluntary amalgamation - not much tendency to use this machinery.	Ev.1383-6.
Generally economical.	Ev.1389.
Mr. Davis thinks rural municips. generally an efficient unit of government.	Ev.1388.
Municipal capital debt only with consent of local government board.	Ev.1394-6.
Municips. in good condition so far as bonded debt is concerned - but serious condition as to current obligations.	Ev.1395-6.
Services performed by rural and by urban municips.	Sask. Br.,pp.48-9.
Analysis of expenditures by municips. in Sask.	Sask.Br.,pp.48-60; Appendix "B",pp.401 et seq.
Large reductions in rural municips. and to a lesser extent in urban municips. in expenditures, including excessive reductions in maintenance costs.	Sask. Br.p.50.
Table I shows estimated costs and excess costs because of delay.	Sask. Br.,p.50.
Table of per capita cost of services by municips.	Sask.Br.p.406.
Expenditures for relief works in cities and certain towns - Table II.	Sask.Br.,p.53; also Sask.Br.,pp.410-11.
Seed grain advances.	Sask. Br.,pp.55-6.
Problems arising from increased load of interest on capitalized relief.	Sask.Br.,p.57.
Tax rates for relief purposes.	Sask.Br.,p.58-9.
Assessed values bear no relation to sale values. (Assessment boards only remove inequities)	Ev.1450

MUNICIPAL PROBLEMS. (Cont'd.)

SASKATCHEWAN: (Cont'd.)

Revenues of Saskatchewan municips. described.	Sask.Br.,pp.60-66, 412-420 (Tables).
No levy on improvements in rural Saskatchewan.	Ev.1453.
Tables showing actual collections, tax sales for municipal taxes.	Sask.Br.,pp.416-20.
Discussion of municipal tax collections.	Sask. Br.,pp.63-66.
Financial position of municips.	Sask.Br.,pp.66-70; Table 12,p.421.
Steady accumulation since 1929 of tax arrears, total in 1935 $58¾ M.	Sask. Br.,p.66.
Purchase by Municips. of own debentures for sinking fuhds.	Sask.Br.,p.68;Ev. 1481.
Summary and conclusions as to municipal affairs and finances.	Sask.Br.,pp.70-72.
Province feels it should withdraw from land taxes or use land taxes to equalize between municips.- desires to pass on share of any benefits from Dominion to municips.	Ev.1486-7;Sask Br. p.71.
Situation of City of Moose Jaw described.	Ev.1541-54;Ex.50.
Problems of Saskatchewan Municipalities:	Union of Sask.Urban. Municips.,Ex.49;Ev. 1492-1535.
Urban municips. of Saskatchewan will, in a short time cease collecting taxes and will collect rents. Regina is now collecting more rent than taxes.	Ev.1496.
In early days very few and inexpensive municipal services required.	Ex.49,p.3.
More services, hospitals, libraries, parks, etc. not related to land were added.	Ex.49,pp.4-6.
As responsibilities increased tax base decreased with invasion of field by senior governments - in 1930 right to levy income tax abolished - also many buildings acquired by governments and thus exempt from taxation.	Ex.49,pp.6-7.
Care of indigents originally a municipal responsibility - this was used as an excuse for saddling unemployment relief on municips.	Ex.49,pp.8-9.
Financial pressure caused borrowing from sinking funds - very unsound.	Ev.1505.
Problems created by unemployment relief and influx of transients.	Ex.49,pp.9-14;Ev. 1500-1520.
Destruction of municipal credit through funding relief costs.	Ex.49,pp.14-5.

MUNICIPAL PROBLEMS. (Cont'd.)

SASKATCHEWAN: (Cont'd.)	(Cont'd.)
Better for senior governments to assume responsibilities than for municips. to have increased tax base.	Ex.49,pp.15-16.
Municipal services should be limited to services to land and buildings.	Ex.49,pp.15-7;Ev. 1537-9.
Exemptions on crown and railway property should be withdrawn.	Ex.49,pp.17-8.
Re-funding and re-adjustment necessary.	Ex.49,pp.18-9;Ev.1531, 1535-7.
Guarantee of municipal land taxation and freedom from imposition of new services in B.N.A.Act.	Ex.49,p.19.
Problems of Saskatchewan Rural Municipalities:	Sask.Assn.of Rural Municips.,Ex.52;Ev. 1620-68.
Satisfactory working of system in normal times.	Ex.52,p.1.
Larger municip. units in North Dakota - 100% more expensive.	Ev.1621-2.
Difficulties by enlargement of class of indigents.	Ex.52,p.2.
Dominion should relieve municips. of cost of relief from date of depression.	Ex.52,p.2.
Need of aid, when situation is acute, quickly before municips. crippled.	Ex.52, p.2.
Need of relief from burden of debt.	Ex.52,pp.2-3.
Uncertainty as to responsibility under Child Welfare Act.	Ex.52,p.3;Ev.1626-9.
Should be a Dominion responsibility.	Ex.52,p.3-4.
Advocate real estate taxes confined to services to real estate - all social services by federal government - national education system - larger municipal units - abolition of provincial legislatures.	Municips. of Mantario, Br.Ex.53.

NATIONAL INCOME AND WEALTH.

(Note:- This section includes references to statistics of income and wealth both national and regional. It should not, however, be regarded as a complete digest of such references.)

Provincial wealth of B.C. estimated at about $2½ billion. B.C. ranks 4th among provs. in total wealth, and 1st in per capita wealth in 1933. B.C.Br.pp.54-6.

Statistical detail of B.C. wealth - Table 24. B.C.Br.p.57.

Because of wasting character of wealth, 25.55% of income derived from wastable assets B.C.'s wealth and income is precarious. B.C.Br.p.58.

Estimate of provincial income of B.C. based upon estimated production of goods and services adjusted with price indexes shows $603 M. in 1928 and $451 M. in 1934 - omission of net balance of interest and dividends payable outside and value of goods and services at home of approx. $56 M. B.C.Br.pp.68-74.

Estimate of income of B.C. on the basis of earnings for 1930-31, $381 M. B.C.Br.pp.74-7.

Estimate of income of B.C. on the basis of retail purchases, adjusted for price levels shows income of $444 M. in 1930 and $412 M. in 1935. B.C.Br.pp.79-9.

Man. has 6.75% of pop. but since 1928 has had less than 5% of national income. Man.Br.Pt.V.pp.1,7.

Canadian income declined from$100 in 1926 to $66 in 1935, Man. income fell to $49. in 1935. Ont. declined to $76 and Que. declined to $70. Man.Br.Pt.V.p.1.
See, however, omission of farm consumption. Ev.200.

Agri. production in 1926 - $140,017 in 1935- $623 M. Man.Br.Pt.V.p2.

Mfg. production in 1926 - $1,200 M in 1935 - $950. M. Man.Br.Pt.V.p.2.

Decline in agri. production in Man. even greater from $100 to $29. Man.Br.Pt.V.p2.

Taxation in Man. at average for Can. with greater decline in income,tax burden.greater. Man.Br.Pt.V.p.2.

Prov. and municipal taxation in Canada - 10% of income - in Man. - 14% of income. Man.Br.Pt.V.p.2.

Prov. debt expressed as percentage of income. Man.Br.Pt.V.p.15.
29% for all Can. 42% for Can. in 1935. Man.Br.Pt.V.p.3.

Method of calculating total income - for Can. and for provs. Man.Br.Pt.V.pp.5-6.

Figures used of those gainfully employed by provs. 1931. Man.Br.Pt.V.p.18.

NATIONAL INCOME AND WEALTH. (Cont'd.)

Man. paid taxes (prov. and municip.) of $35. per cap, compared with $40. per cap. for B.C. and Ont. but expressed as a percentage of income. Man. taxes increased from 6.37% in 1926 to 14.36% in 1933, compared with 5.11% to 10.34% for all Canada.	Man.Br.Pt.V.p.12.
Compared with, however, on per cap.basis excise taxes of $5. for Man. $11 for Can. income taxes $3. per cap. for Man. - $8. for all Can.	Ev.215.
See also Mr. Bracken's summary as to variability of prairie income.	Man.Br.Pt.VIII, pp.37-47.
Net value of total production by provs. 1926 to 1935.	Man.Br.Pt.V. Table B,Table D.
Distribution of national income by provs. by percentages and by index nos.	Man.Br.Pt.V.pp.7,8.
Sources of income in Can. by industries, in totals and in index nos.	Man.Br.Pt.V.p.9, & Table C.
Total combined tax receipts of municips. and provs. 1926 - 1934.	Man.Br.Pt.V.Table E.
Figures of total net production in prairie, and non-prairie provs.	Man.Br.Pt.III,p.11.
Decline in income of prairies from agriculture 1931-36 over income 1925-30 was $2,330 M, more than 2/3 of total national debt.	Man.Br.Pt.VIII,p.27.
In Man. decline in income was $70.M. per year and this is immediate cause of difficulties of the West.	Man.Br.Pt.VIII,p.27.
Figures of purchasing power of several provinces on per capita basis.	N.B.Br.p.24.
Average family income in N.B. $826. compared with $1,700. in Ont. and Quebec. See also	N.B.Br.p.24. St. Jno.Bd.of Trade Br. Ex.369,p.17-8.
Statistics and graphs comparing relative prosperity of N.B. and central Canada.	St. John Board of Trade, Ex.369.
Need of a better balanced inter-provincial economy and suggestion that this might be partly achieved by having all mfrs. protected by tariff.	St.John Bd.of Trade
Compelled to equalize prices throughout Canada.	Ex.369, pp.17-9.
Ont. for the last fiscal year has estimated national income of prov. at $2. Billion - of this 7.32% goes to Dominion taxation, 1.98% to prov. taxation and 6.47% to municipal taxation - a total of 15.77%.	Ev.7552.
Ontario is a debtor area - examination of the proceeds from the 5% special dividend tax in Ontario indicates outflow of interest payment of over $100 M.	Ev.7822.
Chairman questions validity of assuming Ont. and Que. wealth is largely derived from the prairie provinces - in recent years mining development largely responsible. See also	Ev.1592-3 Ev.1741-2

NATIONAL INCOME AND WEALTH. (Cont'd.)

Question as to contention that wealth and income are concentrated in Ont. and Que.	
Prof. Taylor (Ont.) suggests this is not as great as supposed. Refers to table (Ont.Br.Pt.II.p.8.) showing Ont. has 46.6% of earned income, 49.6% of unearned income and 43.4% of total net production.	Ev.7497-8.
Also costs of doing business in West greater than in Ont.	Ev.7499.
If there is any truth in claim for concentration, the system of Dominion public finance tends to disburse money in opposite direction.	Ev.7504.
P.E.I. has per capital income of only $167.31 compared with $351.80 for all Canada.	Charlottetown Bd. of Trade, Ex.160,p.1, Ev.4332-3.
Variability of agricultural income, combined with high overhead.	Sask.Br.p.171.
Table of value of agricultural products sold in Sask.	Sask.Br.p.172-3.
Lack of reserves or alternative forms of production in Sask.	Sask.Br.p.176.
Statistics of retail merchandise trade in Canadian provs. indicate a decline in Sask. from $189 M in 1930 to $103 M in 1933, greater than that experienced in any other prov.	Sask.Br.pp.285-8.
Indicates a lower purchasing power and lower standard of living in Sask.	Ev.2050.
Analysis of standards of living in wheat economy food and clothing conditions - housing and facilities, etc.	Sask.Br.pp.288-300.
Sask. argues that the development of western agriculture was largely responsible for the industrial expansion of Que. and Ont. Statistics of growth in mfg. for Ont. and Que. given.	Sask.Br.pp.302-5.
Compared with industrial development during war.	Ev.2066.
Relation between total expenditure and national income - nearly 30% of income in 1935 absorbed by public expenditures.	Citizens Research In Ex.267,p.24-5.
Relation between total governmental debt and national wealth - debt represented about 27% of national wealth in 1933.	Ex.267,pp.25-6.
Dominion statistician states present statistics of national income and wealth by provinces are inadequate but improving.	Ev.3849.
National wealth about $2,300 to $2,400 per capita - national income $365. per capita - ordinary public expenditure annually $90. per capita -	Can. Welfare Council Ex.380,B.p.9.
Figures of estimated national income.	Montreal Bd. of Trad Ex.342,p.12.
Comparative values of provincial production.	Ex.342,p.17.

NATIONAL INCOME AND WEALTH. (Cont'd.)

Figures of estimated national income.	Montreal Bd. of Trade, Ex.342,p.12.
Comparative values of provincial production.	Ex.342,p.17.
Contribution of Alta. to taxation base of the Dominion and of other provs.	Ed.Ch.of C.pp.54-6, Ev.6102-5.
Prof. Taylor (Ont.) points out net value of production does not indicate comparative regional incomes where two communities are of a different type - must correct for subsistence income on farms, for the net inflow or outflow of debt payment.	Ev.7815-21.
Ont. is a net debtor area because of interest payment owed outside the prov. on industrial capital - this reduces the figure of net production to get regional income.	Ev.7822.
Regional income should also be corrected for transfers effected by operation of public finance and for depreciation and obsolescence.	Ev.7823-25.
Man. calculation of net value of production and salaries of those providing services, includes in latter services which are costs not income.	Ev.7825.
Mr. Chester Walters (Ont.) quotes with approval a British definition of national income.	Ev.7519-20.
National income is adequate to provide security for all Canadians but is badly distributed.	Communist Party, Ex.401,pp.16 et seq. Ev.9725.
Estimate of national income in 1934 and its class distribution.	Ex.401,pp.16-8, Ev.9726.
Shares of workers, farmers, and capitalists in national income.	Ex.401,pp.18-26.
Estimate of income distribution among the provinces.	Communist Party, Ex.401,pp.36-40.
Question of validity of basic figures used.	Ev.9829-48.

NATIONAL UNITY.

(Note:- This heading includes various expressions of opinion on the subject of national unity; it does not attempt to cover all submissions on that subject.)

Man. believes in Confederation. Need to remove disabilities which have developed before major discontent develops.	Man.Br.Pt.VIII,p.6.
Man.points out the great difficulties sectionally and politically which existed in 1867 and believes that problems today are no greater - that sectional and political differences can be temporarily forgotten and the clash of controversy can be suspended to enable necessary constitutional changes to be made.	Man.Br.Pt.II,pp.42-3.

NATIONAL UNITY. (Cont'd.)

Proposal to allow provs. to levy indirect taxes would create interprovincial trade barriers and would be highly disruptive of Confederation.	Man.Br.Pt.VII,p.47.
Need of Dominion having control of social and economic changes in the national interest.	Winnipeg Bd.of Trade, Ex.17,p.4.
Need consciously to build a nation rather than nine independent sovereignties.	Ex.17,pp.8-10.
Urges need of provinces relinquishing matters which have become of national importance, so that Can. may become one united nation. See also importance to youth.	Greater Winnipeg Youth Council Ex.28,pl. Ev.1061-2.
Mr. Jones, of N.B., says unity can be achieved by satisfying the component parts of the Confederation rather than keeping them dissatisfied.	Ev.8742.
Nova Scotians cherish a double loyalty to N.S. and to the Dominion. The submissions of the province are based on a desire to be fair to all parts of Canada, and in the hope that the interests of component parts may be conserved and national unity promoted.	N.S.Br.pp.1,4.
Ont. emphasizes separate social and economic background of different areas, but that there is an underlying economic and political unity.	Ont.Br.Pt.II,p.1.
Can. presents a paradox of unity and diversity - the necessary result is federalism - a strong and united Can.can never be built upon an over-centralized bureaucracy.	Ont.Br.Pt.II,p.2.
Certain proposals in Man.,Sask. and N.S. for central control would destroy federal system.	Ont.Br.Pt.II,p.2.
"Ganging-up" charge against Ont. and Que. resented by Mr. Hepburn.	Ont.Br.Pt.I,p.11.
Ont. rebuts charge of "eastern exploitation" and suggests that a sense of sectional injustice has too long retarded the national aspirations of the Canadian people.	Ont.Br.Pt.I,p.21.
A desire for local control does not mean dissatisfaction with confederation but rather serves to cement it, as this was the original interest.	(Mr.Walters) Ev.7611.
Not only for patriotic reasons should the unity of Can. be maintained but it is essential because the whole economy has been built up to export goods, most of which came from Western Canada.	Ev.1198-9.
Idea of prov. autonomy may be pushed too far - Canada, the federal state, likewise has a claim to autonomy.	Sask.Br.p.7.
Local jealousy and worship of tradition should not be allowed to obscure the true purpose of the nation.	Sask.Br.p.7.

NATIONAL UNITY. (Cont'd.)

Intention in 1867 was to establish a united nation.	Native Sons of Can. Ex.33,pp.1-4,Ev. 1156-81.
In the opinion of the world and in international law, Can. is a nation-state and as such responsible for its actions and those of its component parts.	Ex.33,p.7.
Because of constitutional decisions over 70 years, the basic problem again facing Can. is whether Can. is to be a national state or a loose collection of nine independent sovereign ties.	Ex.33,p.8.
Basic majority in Can. in favour of a nation.	Ex.33,p.9.
There must be a national purpose being fulfilled by the federal government to evoke an overriding and unifying patriotism. When the Dominion government is merely a tax-collecting and tax-distributing body sectionalism grows.	League for Social Reconstruction, Ex.99,p.14,Ev.2788.
"Confederation was in essence a vision, a spirit, and a purpose".	Ed.Ch.of C.p.6.
Not conducive to national unity to have in any region a continuing sense of injury.	Ev.5998-9,6037.
Elections in Alta. have reflected the spirit of protest.	Ev.6038.
Dominion should assume major responsibility for social services, partly because it is of national importance that the Dominion should have responsibility for services relating closely to the lives and aspirations of great masses of the Canadian people - services should be such as would appeal to the imagination, the spirit and the idealism of Canadian people - Dominion should mean more in the intimate lives of Canadians so there might be a strong and vibrant national spirit.	Ed.Ch.of C.p.50.
National point of view emphasized.	Can.Ch.of Commerce, Ex.394,p.1.
Confederation designed to make a national entity, but today it is made up of nine separate selfish entities, and country is tending to national disintegration.	Montreal Bd.of Trade Ex.342,p.4.
Junior Board of Trade of Vancouver believes a greater spirit of unity in Canada is necessary, and suggests for this an increase in Dominion powers and decrease in prov. powers - control by Dominion through Grants Commission and/or Loan Council - and assumption by Federal Government of responsibility for social services.	Ex.200.
The time has come to cease pandering to elements of sectionalism and provincialism and to cast off the cloak of disunity and become a nation in fact as well as in name.	Greater Vancouver Youth Council, Ex.205.
Further protection for minority groups, e.g., Orientals, should be provided by Dominion.	Ex.205,p.2. Ev.5616-7.

NATIONAL UNITY. (Cont'd.)

Claim that there is only one government paramount in everything if unity is to be preserved - advocates reduction of prov. legislatures to municipal council status.	Native Sons of B.C. Ex.207.
Plea for national unity by	Canadian Legion, Ex.386,p.2,4.
All tendencies for sectionalism deplored.	United Church, Ex.383,p.2,Ev.9300.
Youth looks to Dominion government for leadership and to give national unity (per Y.M.C.A.)	Ev.8024.
Dominion government should have responsibility for economic security of every citizen - in the interests of national unity and national development.	Alta.C.C.F.Clubs, Ex.257,p.1.
Incomplete national unification achieved by Confederation.	Communist Party, Ex.401,pp.7-8.
Resultant failure to adopt needed reforms.	Ex.401,pp.9-10.
Particular sufferings of French-Canadians as a result of incomplete national unification.	Ex.401,pp.11-12.
Mayor Ellison (Regina) speaks of necessity of Confederation being based on fundamental principles of justice and equity, it cannot survive without discord.	Ev.1495.

NATURAL RESOURCES.

See also FISHERIES.

Description of activities of the Dominion Department of Mines and Resources.	Memo.of Dept.Ex.396, Ev.9575-9645.
Work of the Bureau of Mines described.	Ex.396,pp.5-8.
Work of lands, parks and forests branch.	Ex.396,pp.12-22.
Table of revenues and expenditures of Dominion Department.	Ex.396,pp.41-2.
B.C. has abundant supplies of water power - present development of about 719,000 H.P. Estimate of 6 to 8 M. H.P. undeveloped.	B.C.Br.pp.34-6.
Forest resources of B.C.	B.C.Br.pp.36-47.
Sale of 80% in world markets - 1935 production of $57 M. - 100 years necessary to re-grow forests.	B.C.Br.p.36.
No adequate forest conservation and development - really using capital.	B.C.Br.p.37.
Douglas fir will be exhausted in 12 to 15 years.	B.C.Br.p.37,p.41.
Costly policy of conservation needed.	B.C.Br.p.40.
Should cut only 1,032 M. feet to 2,000 M. feet and are cutting 2,700 M. feet.	B.C.Br.p.41-42.
Using capital which is not being restored to extent of 38.7% of annual cut.	B.C.Br.p.43.

NATURAL RESOURCES. (Cont'd.)

Minimum of $1,690,000 needed for an adequate conservation policy.	B.C.Br.p.46.
Mining resources of B.C.	B.C.Br.pp.47-49.
Fisheries resources of B.C.	B.C.Br.p.52-4.
B.C.unwilling to offset advantages of natural resources, against topographical and geographical disadvantages.	Ev.5237-8.
Description of work of Man. Dept. of National Resources.	Memo. of Dept. Ex.15.
Forestry work - value of Dominion research.	Ex.15,pp.4-7,Ev.751.
Not close enough cooperation between federal theoretical men and provincial practical men.	Ex.15,p.6,Ev.753.
Mineral production in Man. in 1937, $15½ M. plus $1½ M. of non minerals.	Ev.770-1.
In natural resources field necessary to be close to the actual administration - previous to transfer of Man.'s natural resources in 1930, Dominion suffered average deficit of $430,000 annually - provincial deficit since has never exceeded $125,000 and for the last 13 years surplus of $250,000 has been shown - hence advantage in control of natural resources - but research should be Dominion.	Ex.15,pp.24-5.
Spend $½ M. on administration and collect $¾ M. in receipts.	Ev.786.
Ont. claims that it was given, in 1867, control of natural resources as a principal source of revenue, that it has spent large sums in developing resources especially in northern Ont. and that Dominion taxation has seriously impaired the revenues of the prov. from such development. The claim is that the Dominion should exempt from its income tax all profits from mining operations, taxing only profits from milling, smelting and refining.	Ont.Br.Pt.II, pp.45-55.
Since 1904, Ont. has led in assisting development of natural resources.	Ont.Br.Pt.II, p.50.
Estimates of revenues and expenditure on northern development.	Ont.Br.Pt.II, p.52,pp.50-1.
Spent on development $222 M. - Revenues $148 M.- Deficit $74 M.	Ont.Br.Pt.II, p.51.
This does not take indirect revenues into account.	Ev.7580-1.
Examples of two mining companies - to show Dominion collects three times the Ont. taxes.	Ont.Br.Pt.II, pp.53-4,Ev.7589.
Ont. desires that Dominion should not tax mining companies on their actual mining operations.	Ont.Br.Pt.II, p.55, Ev.7593.
Details of work done in forestry matters by Dominion and by Ont. governments - no overlapping.	Memo.Ont.Dept.Lands and Forests,Ex.328.

NATURAL RESOURCES. (Cont'd.)

Re-forestation operates through educational campaign and the supply (in 1936) of some 10 M seedlings.	Ev.7939-40.
In Northern Ont. natural reforestation is best, subject to protection against fire.	Ev.7941.
Value of game and fish resources in attracting tourists to Ontario - danger from Indians not being subject to regulations.	Memo.Ont.Dept.of Game & Fisheries, Ex.325,pp.5-6.
Large potential mining and power developments possible in Sask. - need of completion of geological survey work.	Sask.Br.p.324-6.
Discussion of various Sask. natural resources.	Memo.Dept. of Natural Resources, Ex.72.
Potential water power of 542,000 h.p. at minimum flow mostly in north.	Ev.2224-6. Memo.Sask Dept. of Natural Resources, Ex.72,pp.14-15.
Could be developed on Sask. River at cost of $13. M.- on the average cheaper than steam power presently used.	Ev.2227-8.
See also	Memo. as to Electric Power Resources of Sask. Ex.73.
Sask. reviews in detail outstanding claim in respect of alienation of natural resources - report of majority of Commission for $5 M. and of minority for $45 M - desirable to settle this with other claims.	Sask.Br.pp.258-272, Ev.1832-4.
Chairman indicates Commission not sitting in review of that Commission.	Ev.1835.
Non-productivity of prov. natural resources owing to alienation by Dominion of lands with mineral rights.	Ev.2099-2102.
Waste in Canada of natural resources - especially forests - possibility of better control - should be placed under Dominion jurisdiction with payments annually to the provs. of net revenues derived therefrom - or alternatively to have concurrent jurisdiction over natural resource regulations with provs. agreeing to enforce Dominion regulations.	Federation Ont. Naturalists, Ex.387,Ev.9361-9389.
Coal production in 1934, 4 ¾ M. tons valued at $12 ½ M. -	Ed.Ch. of C.p.25.

OLD AGE PENSIONS.

See also SOCIAL SERVICES.

Care of the aged and the blind should be a responsibility of Dominion.	Union of Man. Municips. Ex.18,p.3,Ev.895-6.
Province or Dominion should relieve municipalities of cost of old age pensions.	R.M.of St. James, Ex.21,p.8,Ev.969.

OLD AGE PENSIONS. (Cont'd.)

Dominion should have power to introduce a contributory old age pension scheme.	Greater Winnipeg Youth Council, Ex.28, p3.
Complete Dominion jurisdiction over old age pensions urged.	Ed.Ch.of C.p.52.
Complete Dominion jurisdiction over old age pensions urged and argument that tendency should be toward lowering the pensionable age and increasing the pension.	Alta. United Farmers Ex.255, p.18.
Relief of muncipalities from burden of old age pensions asked.	Ed.Taxpayers Assn. Ex.248, p.5., Ev.6327.
Inclusion of old age pensions in a national welfare code sought.	Alta.C.C.F.Clubs, Ex.257, p.10.
Need of providing retiring allowances to make possible work for younger people - as under increased mechanization there are not enough jobs for all.	Alta.Town & Villages Br., Ex.241, p.9.
Constantly increasing burden on municipalities from old age pensions.	Alta. Municipal District, Ex.242, p.8.
B.C. recommends full responsibility be assumed by Dominion.	B.C.Br.p.352.
Suggested because of administrative difficulties of people moving from one prov. to another.	Ev.4845.
Should be contributory and apply to all citizens and should be uniform throughout Canada - though prov. administrative machinery should be retained.	Ev.5553.
Details of B.C. expenditure on old age pensions now 10,824 pensioners - av. pension of $19.29, B.C. cost of $555,000 - Dominion cost of $2,471,000 -	B.C.Br.pp.100-103.
Contributory system - largely self-supporting by contributions advocated.	B.C.Council of Women Ex.206, p.2, Ev.5640.
Dominion jurisdiction advocated.	B.C.Bds. of Trade, Ex.188-p.13.
Dominion should have exclusive responsibility; would result in great savings of administrative costs.	B.C.Eastern Bds. of Trade, Ex.189, p.2.
Dominion jurisdiction recommended with provinces to have the right to legislate in advance of federal statute.	Vancouver Young Liberal Assn., Ex.209, p.2, Ev.5714.
Dominion should have legislative power with provs. having concurrent power to establish higher standards.	B.C.(C.C.F.) Br. Ex.210, p.1.
Administrative responsibility and a share of financial responsibility should remain with the provinces.	B.C.Social Workers, Ex.214, p.8.
Man. proposes that Dominion should administer and finance entire service.	Man.Br.Pt.VII, p.54, pp.72-3, Man.Br.Pt.VIII, p.55.

OLD AGE PENSIONS. (Cont'd.)

Man., in 20 years, will have twice as many people over 70 as today.	Man.Br.Pt.VII,p.55.
Doubts as to Dominion power to appropriate revenues for matters of provincial legislation such as old age pensions.	Man.Br.II,pp.23-4, Ev.pp.47-8.
Old age pensions a Dominion responsibility.	Union of Man. Municips. Ex.18,p.3.
Apparently Man. finances provincial share of old age pensions through Municipal Commissioner's levy on lands.	Wpg.Br.,Ex.19,p.19.
Dominion should have jurisdiction to pass a contributory Old Age Pensions Act.	Greater Winnipeg Youth Council, Ex.28,p.3.
Administration of old age pensions in Man. involves overlapping only in auditing where audits by prov. by Dominion Dept. of Finance and Dominion Auditor-General are made.	Ev.720,Memo.Ex.11.
Question as to whether, with Dominion paying 25% of cost, provinces have sufficient interest to keep cost down. N.B. view that 25% is sufficient to induce economy.	Ev.8515-6.
Administration of old age pensions in N.B. described.	Ev.8516-8.
In N.B. there are two audits by Dominion - the Auditor-General and the Minister of Finance.	Ev.8522-3.
For Dominion administration would have to have local boards similar to prov. boards.	Ev.8523.
Need to remove doubt as to Dominion power to pay out funds for old age pensions in view of recent statement by Lord Atkin.	N.S.Br.pp.37-8.
Proposal that Dominion assume full financial responsibility for old age pensions.	N.S.Br.p.37.
Average monthly payment to pensioners in N.S. is $14.63.	N.S.Br.p.138, Ev.p.4077.
Maximum allowance $20.00.	Ev.p.4078.
Administration should be with the Dominion which might do it by regional or provincial boards; N.S. would prefer to have Dominion control so as to keep administration uniform and upon a sound economic basis.	Ev.p.3916.
Method of Dominion control of prov. administration would be best.	Ev.4188.
Might be variation in rates; so long as uniform standards of living maintained throughout Canada.	Ev.4187.
Opinion of Deputy Minister of Welfare in N.S. that administrative costs would be higher if Dominion administered.	Ev.p.4127.
N.S. share of cost about $650,000.	Ev.p.4129.

OLD AGE PENSIONS. (Cont'd.)

Should eventually be put on a contributory Dominion-wide basis.	Ev.p.4130.
Later Mr. MacQuarrie (A.G.) qualified this - by suggesting there should be a basic non-contributory pension with provision for additional pensions on a contributory basis.	Ev.p.4189-90.
Ont. (per Mr. Hepburn) supports the idea of a contributory system - many abuses have crept in, e.g. old people transferring their assets in order to qualify for old age pensions.	Ev.7698-9.
Details of Dominion contribution to Ont. old age pensions. Present contribution (1937) - $9,147,000.	Ont.Br.Pt.II,p.43.
In 1938, prov. took over municipal share. Improved administration.	Ev.7557. Ev.7699.
Table showing percentages of population over 65 and over 70.	Ont.Br.Pt.III, Table 23.
Expenditures for old age pensions by Dominion, prov. and municips.	Ont.Br.Pt.III, Table 24.
55 to 57,000 pensioners in Ontario.	Ev.7558.
Total numbers of pensioners in all provs. as at 30 Sept. 1937.	Ev.7558, Ex.299.
Also figures of average monthly pensions, percentage of pensioners to total population, and percentage of pensioners of persons greater than 70.	Ev.7559, Ex.299.
Conditions for receiving pension and administration in Ont.	Ev.7560,7697.
Ont. municips. are now relieved of cost of old age pensions.	(Toronto)Ev.7138.
But administration costs still remain and should be assumed by the province.	Toronto Br.Ex.284.p17.
Costs to Ont. municipalities of old age pensions.	Ont.Munip.Assn. Ex.281,pp.16-7.
Contributory system advocated.	Toronto Property Owners, ex.285,p.25.
P.E.I. average monthly payment - $10.63 compared with Dominion average of $18.	
P.E.I. pays$244,400 - Could raise to $640,000 but can't obtain provincial contribution.	Ev.4356-7.Ev.4476.
Should be administered on basis of equality by Dominion.	Ev.4358,4384.
Dominion should take over and administer old age pensions.	P.E.I.Br.,pp.44-5, Ev.4512-15.
Overlapping costs in connection with audit.	Ev.4564-5.
P.E.I. details of administration.	Ev.4600-3.

OLD AGE PENSIONS. (Cont'd.)

Administrative costs 3%.	Ev.4600.
Provincial set up could be taken over by Dominion.	Ev.4601.
Average yearly pension in P.E.I. $122.17, average for Can. $194.07 - Dominion should take over administration to achieve uniformity.	Charlottetown Bd. of Trade, Ex.160,pp.5-6.
Contributory pensions supported by	Montreal Assn. of Social Workers. Ev.8440.
Delegation of administration of Dominion funds to provincial boards on which women are not represented criticized.	League for Women's Rights, Ex.345,p.8.
Suggestion that expenditures for old age pensions may need to be reduced temporarily.	(Montreal Ch.of C.) Ev.8240.
Sask. burden of pensions will increase as population average becomes older - suggestion of contributory pensions at 65 regardless of financial status. Entirely controlled by Dom.	Sask.Br.p.277.
System should be actuarially sound with possibly a delay of five years before benefits could be drawn.	Ev.1849-50.
Any government contribution by Dominion.	Ev.1851.
Recommendation by Sask. that entire responsibility for old age pensions be assumed by Dominion.	Sask.Br.p.332.
Contributory pensions suggested.	Sask.Br.p.332.
Sask. pays $15.00 as maximum pension instead of $20.00 as provided in Act.	Ev.1323.
Reduced about 1932.	Ev.1324.
Sask. asks that Dominion assume entire cost.	Ev.1324.
Entire responsibility should be assumed by Dominion.	Sask. Assn. Rural Municips. Ex.52,p.3.
Dominion should have legal right to deal with entire subject.	Regina Bd. of Trade, Ex.66,p.3.
Dom. should have enlarged powers to make old age pensions its responsibility.	United Farmers of Can. (Sask.Sect.) Ex.83,p.5.
C.M.A. urges system should be made contributory. The non-contributory deserving poor type puts a premium on thoughtlessness and fraud. Many countries have changed to contributory system. (See list Ev.2551) State contribution to contributory system should be by Dominion.	C.M.A.Br.,Ex.89,pp.1-2 Ev.2374-88.
Private pension schemes should be additional.	Ev.2385.
Discrimination between employees who have created a pension for themselves and those who rely on present state pension.	Ev.2386-8.

OLD AGE PENSIONS. (Cont'd.)

Dominion should have exclusive jurisdiction.	Can.Ch. of Com. Ex.394,p.8.
Administration by Dominion would be more effective.	Ev.9526.
Dominion should have jurisdiction.	Trades & Labour Cong. Ex.106,p.17.
Dominion, which pays 75% of cost, has comparatively little control over old age pensions.	Ex.106,p.28.
Difficulties of establishing residence where person moves from one province to another.	Ev.3124.
Should be placed on a contributory basis under Dominion Administration.	Can.Welfare Council, Ex.380B,p.13,Ev.9177.
Should allow"workers on their own" to contribute.	Can.Welfare Council, Ex.380B,p.13,Ev.9178.
Administration under Dominion Social Insurance Board.	Ex.380B,pp.17-20, Ev.9178-82.
Non-contributory aid still necessary - should be prov.	Ex.380B,pp.20-28, Ev.pp.9182-90.
Dominion should assume responsibility for social security including old age pensions.	League Social Reconstruction. Ex.99,pp.20-21.
Concurrent powers should be tried.	Ex.99,p.32.
Should be made contributory as soon as possible.	United Church,Ex.383,p4.
Dominion should assume financial and administrative responsibilities of the contributory scheme.	Ex.383,p.12,Ev.9334.
Excessive amounts believed to be paid under present administration - should have a more rigid "means" test applied.	Ev.9335.
Dominion should assume responsibility for old age pensions.	Communist Party, Ex.401,p.41.
Advantage of a contributory old age pension scheme for employees of retail merchants.	Retail Merchants Assn. Ex.399,p.16.
Age of elegibility for old age pensions should be lowered to 65.	Welfare Council of Toronto, Ex.295,p.31.

OVERLAPPING.

(Note:- In preparing the references to overlapping it has not always been possible to segregate the submissions as to overlapping from the substantive submissions dealing with a particular subject. The sub-divisions in this section should therefore be read in conjunction with the digest of submissions on each subject. Submissions in which complaint was made in general terms of overlapping, without definite examples, have been omitted.)

GENERALLY:

Mr. Hepburn says Canada has too much govt.- there has been gross prodigality and woeful waste - and overlapping of functions between central and provincial bodies.	Ont.Br.Pt.I,p.5.

OVERLAPPING. (Cont'd.)

GENERALLY: (Cont'd.)

Promise to give further information in answer to questions.	Ev.7403-4.
N.S. brief refers to existence of overlapping.	N.S.Br.p.59.
Premier Macdonald states this was within three years ago and it is not now so serious; it is being overcome by mutual arrangement.	Ev.4199.
Mr. Bracken (Man.) discusses overlapping; some is necessary in a federal system; some has been removed, more needs to be done.	Man.Br.Pt.VIII, pp.14-5.
Sask. govt. has made study of overlapping and duplication between Dominion and Prov. govt. particularly in matters of concurrent jurisdiction and concludes that no opportunity for effective saving has been discovered.	Sask.Br.p.321.
Possible economies from consolidation of certain depts. under Dominion control - e.g. employment offices and minimum wage laws -	Sask.Br.p.321.
Suggest duplication exists in a number of depts. - e.g. mines, agriculture, trade and commerce, and these should be centralized in Dominion dept.	B.C.Bds.of Trade, Ex.188,p.7.

ADMINISTRATION OF JUSTICE:

(See also SUPRA ADMINISTRATION OF JUSTICE)

Overlapping exists in P.E.I. in administration of quasi-criminal laws - e.g. Customs Act.	P.E.I.Br.pp.51-3, Ev.4528.

AGRICULTURE:

(See generally AGRICULTURE, supra)

Dominion Deputy Minister of Agriculture states overlapping has been avoided and co-ordination with prov. depts. attempted.	Ex.167,pp.8-11.
National committeeshave been set up.	Ex.167,pp.11-12.
No overlapping in work of experimental farms.	Ex.168,Ev.4783,4787.
No overlapping exists in work of Dominion production services.	Ex.170,Ev.4815.
No overlapping in agricultural research and science services.	Ex.171, Ev.4821.
No duplication between Dept. of Agric. and National Research Council.	Ev.4829.
Activities of federal and provincial depts. outlined and conclusion that overlapping which existed some years ago has now been practically eliminated.	Statement of B.C. Dept.of Agriculture, Ex.212,Ev.5729,5747.
Man. states much overlapping has been removed - dangers of overlapping exist principally in farm loans organization.	Man.Br.Pt.VIII,p.15.

OVERLAPPING. (Cont'd.)

AGRICULTURE: (Cont'd.)

Outline of activities of Dominion and provincial depts.- general understanding that prov. should do production and education, and Dominion marketing - no duplication of effort in 21 years, but full co-operation.	Memo.Of Dept.of Agric.(Man.) Ex.12,Ev.841.
Experimental farms should remain Dominion for reasons of impossibility of provs. providing cost and to have co-related information across Can.	Ev.842.
No overlapping in agricultural services in N.B.	N.B.Br.p.69,Ev.8780.
General cooperation and agreement to prevent overlapping.	Ev.8780.
Provincial activities summarized (educational, production and administration)	Ev.8780-1.
Federal activities in N.B. (research, grade standards)	Ev.8781.
N.S. evidence as to overlapping in agriculture.	Ev.pp.4143-4163 Exs.149, 150.
Some duplication between agri. college and experimental farms, one farm at least might be combined with college.	Ev.pp.4145-7.
May also be duplication between the Dominion illustration stations and the prov. extension service.	Ev.4148-9.
In general - no overlapping because of co-operation.	Ev.p.4149.
No overlapping in marketing because of co-ordination through provincial advisory committee.	Ev.p.4152.
Present arrangement just as effective and economical as a transfer to Dominion would be.	Ev.p.4152-3.
Lack of any grading standards in fish and lumber.	Ev.4153-4.
Premier Macdonald believes it would be better to have experimental farms put under provincial control.	Ev.4199.
Ontario situation - work of Dominion and prov. depts. and overlapping.	Ex.315,Ev.7853-76.
Full co-ordination, no duplication of effort.	Ev.7853 7865-6, 7873.
Conflict eliminated largely through technical agricultural organization.	Ev.7873.
Work of prov. dept.	Ev.7853 et seq.
Marketing Act following failure of Dominion Act.	Ev.7858-9.
Research in soils, co-ordinated between two depts.	Ev.7859-60,7864.

OVERLAPPING. (Cont'd.)

AGRICULTURE: (Cont'd.)

May be slight duplication of plant for agric-research.	Ev.7864-5.
Co-ordination of experimental farms.	Ev.7865-6.
Dominion Dept.deals with inspection of goods for export or inter-prov. trade and has four experimental farms.	Ev.7869-70.
Ont. dept. spends $2½ M out of $90 M. spent in Ont. on government expenditures - hence if whole dept. cost were eliminated would not loom large.	Ev.7874-5.
Services of Dominion inspectors used in enforcing certain prov. Acts.	Ex.315,p.3.
No overlapping in agriculture in P.E.I. - province lends itself to close co-operation.	Ev.4604.
No better scheme possible.	Ev.4611.
Work of federal dept. mainly experimental farms (5) - inspection of food - butter inspection and generally matters affecting international trade.	Ev.2207-13.
Prov. goes more definitely into production field.	Ev.2213, 2217.
For more detailed description see.	Memo. of Dept. of Agric. Ex.71.
Advantage of national system of experimental farms.	Ev.2218.
No excess of experimental work - and no duplication in it beyond what is scientifically necessary.	Ev.2218-20.

COMPANY MATTERS:

See also COMPANY MATTERS, INSURANCE, TAXATION-COLLECTION OF TAXES, TAXATION-STOCK TRANSFER TAXES and other Taxation subdivisions.

Functions of Dominion and provs. in company matters described by Dr. Coleman (Dom.)	Ev.3439-72.
Meetings to attempt to secure uniformity in Companies Acts and in security regulations.	Ev.3444-5.
Everything practical to improve matters now being done.	Ev.3452.
There is a field for local incorporation and it is advantageous to have sale of securities in prov. jurisdiction.	Ev.3449.
Dominion supervision of insurance is completely effective and anything additional by provinces is unnecessary. (Mr. Finlayson)	Ev.3427,Ev.3502.

OVERLAPPING. (Cont'd.)

COMPANY MATTERS: (Cont'd.)

Duplication by provinces of returns from insurance companies and of publication of reports.	Ev.3428-9,Ex.118,p.11.
Requirements of publication of financial statements by companies - some provinces have different requirements to those of Dominion.	Ev.3430.
Avoidance of duplication in N.S. - province requirement that a Dominion license be obtained.	Ev.3434.
Cost of Dominion supervision $151,000 - total prov. cost $148,000 - Dominion could do both supervisions for no more than 5 to 10% additional -	Ex.118,pp.8-9, Ev.3435-6.
Present cost assessed against companies.	Ev.3472.
New 1937 Act in N.B. setting up complete inspection and supervision.	Ev.3473.
All provs. except N.S. have insurance depts.	Ev.3475-6.
Expense to insurance companies of prov. returns runs to hundreds of thousands.	Ev.3480.
More duplication in trust company and loan company field than in insurance company. Much conflict between Dominion and provinces in inspection and great embarassment caused to trust and loan companies. (Mr.Finlayson)	Ev.3478.
Multiplicity of forms and returns under the various Companies Acts. Multiplicity and variation in prospectus requirements on corporation issues.	Invest't.Dealers Assn. Ex.108,p.15.
Statement in evidence that some provisions in the Dominion Companies Act as to underwriters and their duties require clarification should be an harmonizing of the requirements as to prospectuses between Dominion Act and prov. Securities Acts.	Ev.3208-3211.
Duplicate audit of taxes on the transfer of securities by Dominion,Ont. and Que. governments - causes cost from duplication.	Investment Dealers Assn. Ex.108.
Explanation in evidence that this is not an objection to payment of taxes but to the extra costs to governments and to the public.	Ev.p.3207.
B.C. Registrar of Companies not sympathetic to uniform returns.	Ev.5830-4.
Duplicate inspection of trust companies in B.C.	Ev.5834-5.
Security Frauds information cannot be made uniform.	Ev.5835-6.
Man. suggests need of eliminating overlapping in company incorporation and supervision.	Man.Br.Pt.VIII,p.15.

OVERLAPPING. (Cont'd.)

As to overlapping in Company matters in Man. see also	Memo.of Companies Branch,Man.Ex.14. Ev.743-6.
Approval of view of Dr. Coleman as to company administration by N.B. Deputy Attorney-General.	Ev.9106.
N.S. willing to co-operate in removing duplication of returns by companies - has removed any overlapping in insurance by accepting Dominion audit and inspection.	Ev.pp.4087-96.
Ont. Prov. Secretary and Securities Commissioner agree with Dr. Coleman at Ottawa as to uniformity of forms, laws and blue sky laws.	Ev.7851.
Ont. view as to overlapping in insurance- No confusion or duplication exists between prov. depts. of insurance, the confusion is between the prov. and the Dominion.	Ont.Supt.of Ins.Memos. Exs.321 & 323, Ev.7915.
Overlapping exists in the supervision of loan and trust companies arising from fact that both Dominion and prov. incorporate -overlapping on initial licensing - overlapping in inspection to less extent and duplication in annual reports.	See Memo of Ont. Dept.Ex.322,p.5-7.
Details of duplication and extra cost to the public in the matter of company returns and regulations.	C.M.A.Brief, Ex.88,p.2,Ev.2319.
Duplication in taxes on capital because of variation in methods between provinces.	Ex.88,p.3-4, Ev.2326.
Should be only one return, one collection and one audit.	Ev.2328,Ex.88,p.8.
Different meanings of "carrying on business"	Ev.2322,Ex.88,p.2.
Overlapping in audits of companies by Dominion and provinces.	Ex.88,p.8, Ev.2365.
Duplication of taxation and forms for insurance companies.	Can.Life Off.Ex.92 p.17 - All Can.Ins. Ex.94,pp.7-11.
For trust companies.	Dom.Mtg.& Invest. Ex.95,p.2-3.
Duplication of audit as to Dominion, Ont. and Que. stock transfer taxes.	(Dom.Comm.of Excise, Ev.3647-8.)

FISHERIES:

(See also FISHERIES)

No overlapping in administration of fisheries.	Memo.of Dom.Dept. of Fisheries Ex.120,Ev.3507.
Although no overlapping considerable inefficiency through divided responsibility for fisheries regulations - Ont. recommends that prov. be entirely responsible.	Memo.Ont.Dept.Game and Fisheries,Ex.325.
No overlapping between B.C. and Dominion fisheries depts.	Memo.B.C.Dept. of Fisheries, Ex.190,p.3.
Might be greater spirit of co-operation.	Ev.5441.

OVERLAPPING. (Cont'd.)

Man. departmental officers indicate administrative confusion in present system of formulating fisheries regulations.	Memo.Man.Dept.of Nat.Resources, Ex.15,pp.8-10, Ev.755-65.

INSURANCE - See supra this section under Company Matters and also see INSURANCE.

LABOUR MATTERS:

See also LABOUR LEGISLATION.

In B.C. there is no overlapping between Dominion and provincial depts. save in collection and distribution of statistical information.	Memo.B.C.Dept.of Labour,Ex.192,p.2.
Activities of Man.Dept. of Labour described. No overlapping.	Memo.D.M.of Labour (Man.) Ex.16.
No overlapping in labour matters - details of work done by both prov. and federal departments.	Memo.Ont.Dept.of Labour.Ex.316, Ev.7876-84.
No overlapping, but might have more efficient administration by Dominion appointed prov. officer to act as conciliator in labour disputes and fair wage administrator and to collect statistics.	Memo.Sask.Dept. of Labour, Ex.74, Ev.2235-7.

NATURAL RESOURCES:

See also supra NATURAL RESOURCES.

Discussion of question of overlapping in field of natural resources and conclusion that none exists (per officers of Dom. Dept. of Mines and Resources).	Ev.9635-8.
Dominion withdraws from field if there is a possibility of overlapping.	Ev.9642.
No overlapping in Depts. of Mines in B.C. - except in Mineral Survey Division of the Federal Bureau of Mines, provincial dept. much more efficient.	Memo.B.C.Dept.of Mines,Ex.219.
N.S. states closest co-operation effected with Dominion dept. of Mines and Resources.	Ev.pp.4096 et seq.
Dom. mainly does geological investigations and surveys. Would be duplication if prov. took over surveys.	Ev.4098.
Recommends more work in N.S. by Dom. dept. and appointment of a mineral resources Committee composed of representatives of Dominion and prov. depts. to control and plan investigations in the province.	Memo N.S.Dept. Ex.146,p.7, Ev.pp.4100-1
Assay work by both Dominion and prov. necessary	Ev.pp.4102-3.
Dominion should do fundamental geology and prov. the detail investigation with concentration on the practical side.	Ev.p.4103.

OVERLAPPING. (Cont'd.)

No overlapping between Dominion and Provincial activities in forestry.	Memo.of Ont.Dept. of Lands & Forests, Ex.329 - Ev.7942.
No overlapping in natural resources depts in Sask.	Ev.2221-3.
Advantageous to have control over fisheries resources in prov.	Memo.Sask.Dept. of Natural Resources, Ex.72,p.2.
Certain bird sanctuaries no longer useful. Should be vested in prov.	Ex.72,pp.6-7.

PUBLIC HEALTH:

See also PUBLIC HEALTH.

Detail of activities of Dominion and prov. depts. of health, given by Dominion Deputy Minister and conclusion that there is no overlapping.	Ex.137,Ev.3820-34.
In B.C. no overlapping in the sense of providing similar services for the general population ½ but some overlapping in providing similar services for different groups in the population, e.g. sick mariners, Indiams and war veterans.	Memo B.C. Director of Welfare, Ex.191, pp.5-11.
War veterans' services duplicate services of prov.	Ex.191,p.10.
No general re-shuffling needed, but prov. could advantageously assume health services to war veterans.	Ex.191,pp.11,14.
No direct overlapping in public health in Man. but difficulty arises from Dominion areas of responsibility - e.g. for Indians - could be more efficiently and economically handled by prov. dept.	Ev.of D.M. of Health, Man.pp.728-36, Ex.13.
Prov. and federal activities in N.B.described and no overlapping found.	Ev.8670-8671A, N.B.Br.,p.43.
No overlapping in health matters between Dominion and N.S.	Ev.p.4130.
Dominion and Prov. activities in public health in N.S. defined.	Ev.p.4131.
Division of labour which would not be improved upon if whole field were assumed by prov.	Ev.4199.
No overlapping in Ont.	Memo of Ont.Dept. of Health.Ex.319,p26.
Functions of Ont. Dept.	Ex.319,pp.1-21.
Functions of Dominion Dept.	Ex.319,pp.23-4.
No overlapping in public health field in P.E.I. because very little Dominion service.	Ev.4581.

RESEARCH:

See also RESEARCH.

Considerable overlapping of effort, particularly in industrial research exists, but could be eliminated by co-operation between research bodies. (per Gen. Macnaughton)	Ev.9891.

OVERLAPPING. (Cont'd.)

RESEARCH: (Cont'd.)

Some overlapping between National Research Council and Dept. of Mines and National Resources. Now attempting to eliminate it. Ev.9894-6.

Man. stresses need of better co-ordination of prov. and Dominion research facilities. Man.Br.Pt.VIII,p.15.

SOCIAL SERVICES:

See for general discussion of overlapping and duplication in the social service field the titles SOCIAL SERVICES, OLD AGE PENSIONS, MOTHERS' ALLOWANCES, UNEMPLOYMENT RELIEF.

Suggestion that Dominion administration contributory social services and prov. or municipal administration - non-contributory social services would not lead to overlapping as the two functions are distinct - should have duties of each clearly defined so as to avoid present situation of asking one unit to penalize itself by doing honestly the work of the other (e.g. distinction between unemployed and unemployables) (Can.Welfare Council) Ev.9192-6.

OLD AGE PENSIONS AND OTHER SOCIAL SERVICES:

Little overlapping in N.S. between Dominion and prov. - only in the matter of auditing for old age pensions - none as to child welfare, mothers' allowances, etc. because Dominion does no work in this field. Ev.p.4127.

Overlapping in Old Age Pension administration in P.E.I. in audit costs. Ev.4564.

No other overlapping. Ev.4600.

STATISTICS.

See STATISTICS.

SURVEYS.

See SURVEYS.

TAXATION.

See the titles TAXATION and supra under this section under COMPANY MATTERS.

TOURIST TRAFFIC:

See also TOURIST TRAFFIC.

Canadian Travel Bureau gives leadership in Tourist promotion and co-ordinates activities to prevent overlapping. Ev.9911-2.

No duplication of effort except accidentally. Ev.9918.

OVERLAPPING. (Cont'd.)

TOURIST PROMOTION:

Activities B.C.Dept. of Trade and Industry as to tourist promotion.	Memo.Ex.220, Ev.5816.
One central advertisement bureau could not cover the field.	Ev.5819.
But provincial promotion does not reach foreign countries as effectively as Dominion.	Ev.5819.

TRADE PROMOTION:

Danger of overlapping in trade promotion between provincial and dominion activities - not actual but potential.	Memo. Dom.Dept. of Trade & Commerce, Ex.166,pp.11-15, Ev.4714-8,4721.
Sask. agricultural representative in London is some duplication of Dom. trade commissioners.	Ev.4724 C.
N.B. answers complaint of Dept. of Trade and Commerce as to appointing a provincial representative for marketing of potatoes in South America - every effort made to induce Dominion to promote this trade - success of prov. representative in increasing from 1200 crates in 1935 to 700,000 crates in 1937.	Ev.8784-5, N.B.Br.pp.71-2.
B.C.Dept. of Trade and Industry purpose to establish new industries in the prov. to develop external and internal trade and to encourage production and sale of prov. products.	Memo, Ex.220.
No overlapping work with Dominion trade Commissioners.	Ev.5815.
Actual functions not as broad as B.C. act authorizes.	Ev.5816.

POLICE.

See also ADMINISTRATION OF JUSTICE.

Commission in 1932 investigating B.C.finances recommended that R.C.M.P. should be asked to take over policing of province. — B.C.Bds.of Trade, Ex.188,p.5.

Recommendation repeated - would avoid duplication between three police services, and delays owing to jurisdiction disputes. — Ex.188,p.9;Ev.5412.

British Columbia opposed to national police force; Farris suggests one police force in Canada like Ogpu of Russia. — Ev.5924-5.

Manitoba amalgamated provincial and Dominion police organizations at a saving to the province of $150,000. per year.

Possibly economy to have one police force, but provincial police a necessary part of machinery for maintaining law and order in the province (Ontario). — Ev.7931.

Arrangement with R.C.M.P. to police the province - costs less than half of former cost and much more satisfactory. — Ev.1329. (Sask.)

Contract made in 1927 and provincial police abolished. — Ev.I402.

National police force urged by — Municip.of Mantario, Ex.53,p.6.

POPULATION AND SETTLEMENT.

(Note:- This section is divided into three sub-divisions: first, statistics of population; second, settlement and settlement policies; and third, land available for settlement).

STATISTICS OF POPULATION:

ALBERTA:

History of early settlement in Alberta - 1901 was 73,022, 1936 - 772,782. — Ed.Cham.of Commerce, p.15.

62% was rural in 1936. — Ed.Cham.of Commerce, p.16.

Changes in population since 1867 - only 14% of population in urban centres then - today in original provinces 60% of population is urban - 36% of total rural population is now west of Great Lakes. — Ed.Cham.of Commerce, p.7.

BRITISH COLUMBIA:

British Columbia population of 35,000 in 1871 and in 1936 was 780,000 — Ev.4960.

Total rural population of B.C. 299,524 in 1931. — B.C.Br.,p.29.

POPULATION. (Cont'd.)

BRITISH COLUMBIA: (Cont'd.)

Population statistics in British Columbia - oriental population - migration from prairie provinces - age and employment distribution.	B.C.Br., pp.59-68.

MANITOBA:

Figures of Manitoba population.	Man.Br., Pt.VI, p.24.
Statistics of those gainfully employed by provinces, 1931.	Man.Br., Pt.V, p.18.
Provincial distribution of population.	Man.Br., Pt.V, p.7.
From 1911 to 1936 population of Manitoba increased by 249,822 - natural increase 250,774 - thus without immigration, increase would have been maintained if increase had stayed. From 1931 to 1936 population increased by 11,077 less than natural increase.	Man.Br., Pt.VIII, p.17

NEW BRUNSWICK:

Movement of population away from New Brunswick since 1870.	N.B.Br., pp.25-6.
Because of effects of national policies best of population moves away from province.	Ev.8742-3.

ONTARIO:

Figures of Ontario population for selected years from 1875 to 1937.	Ont. Br., Pt.III, Tables 17,18,19,20 and 21.
Distribution of population according to age.	Ont.Br., Pt.III, Table 23.
Distribution as between cities, towns and rural.	Ont.Municipal Statistics, Ex.308, p.10.
Population figures of Ontario municipalities.	Ex.308.

PRINCE EDWARD ISLAND:

Decline in Prince Edward Island population since 1891 from 109,000 to 88,000.	Charlottetown Bd.of Trade, Ex.160, p.1.

QUEBEC:

In 1931 census - 2½ M. Roman Catholics or 85.5% of population and 2¼ M. French-Canadians or 80% of population of Quebec.	Soc. St. Jean Baptiste de Montreal, Ex.344, Appendix pp., a, b.
Shifts in population in Quebec from 51.8% rural in 1911 to 36.9% rural in 1931.	Ex.344 p.f.

SASKATCHEWAN:

Historical development and statistics of Saskatchewan population.	Sask.Br., pp.133-4.

POPULATION. (Cont'd.)

SASKATCHEWAN: (Cont'd.)

Mistakes in settlement were inevitable - desire of Dominion to settle rapidly for revenue purposes - problems thus created became a national responsibility.	Sask.Br.,p.137;Ev. 1672-3,1676.
Shifts in population indicated by charts.	Exs. 54 and 55.
Statistics of Saskatchewan population quinquennially, 1901 to 1936.	Sask.Br.,p.134.
In 1936 eight cities had 145,875, 82 towns had 60,970, 383 villages had 73,595 and rural municips. had 586,903.	Ev.1406.

SETTLEMENT AND SETTLEMENT POLICIES.

Settlement Policies:

Alberta disabilities created by Dominion settlement policies.	Ed.Cham.of Comm., pp.19-22;Ev.6001-20.
13,120,000 acres to railways - great effect in spreading out settlement.	Ed.Cham.of Comm.,p.19.
Lack of proper restriction by Dominion in location of homesteads in ranching lands, particularly in the south-east and in urging opening of prairies for wheat during the war on lands unsuitable for agriculture.	Ed.Cham.of Comm.,p. 20-1;Ev.6005-10.
There was, however, local agitation in favour of opening up grazing lands.	Ev.6006-7.
Dominion mainly interested in settlers to provide customs revenue - see speech of Hon. Frank Oliver, 1905.	Ed.Cham.of Comm.p.22.
See also further quotations from Oliver and Sifton.	Ev.6012-15.
Had Alberta had natural resources would not have restricted number of settlers but would have been more likely to impose restrictions on where they settled.	Ed.Cham.of Comm.,p.22; Ev.6016.
Wide-spread settlement permitted by Dominion, increased cost of administration and public services.	Ev.6004.
in S.E. quarter of Alberta 9298 fams abandoned in 1936 census.	Ev.6010.
In 1930 when Alberta got natural resources one of first acts was to stop indiscriminate settlement.	Ev.6014.
Chairman points out policy complained of was long before Alberta existed.	Ev.6003.
Resolutions in 1910, 1928 and 1935 of Alberta Legislature as to Dominion settlement policy.	Ev.6074;Ex.237.
Knowledge of Dominion government that drought area was semi-arid.	Ev.6614-6619.

POPULATION. (Cont'd.)

SETTLEMENT POLICIES: (Cont'd.)

Rehabilitation should be undertaken by the Dominion without delay - for a continuously expanding and permanent policy of re-adjusting misplaced families - problem is too great for provinces.	United Farmers of Alta., Ex.255, p.17.
Dominion responsible because it controlled past settlement.	Ev.6457-B.
Dominion in control of Manitoba lands - settlement policies produced many difficulties - railway financing by land grants created ill-considered and hasty settlement.	Man.Br., Pt.VIII, pp. 15-6.
Manitoba entered into a number of guarantees for competing lines.	Ev.520-1.
Unsuitable land settled and farm units of wrong size created, thus public utilities and schools wrongly laid out.	Man.Br., Pt.VIII, pp. 16-7.
Unskilled railway labour imported and left in difficulties.	Man.Br., Pt.VIII, p.17.
Need of national control of re-settlement policies.	Ev.524-6.
Note problems when construction ceased and labour became unemployed.	Man.Br., Pt.VIII, pp.25-7.
Dominion induced settlement in prairies for purposes of federal revenue (See Hon.Frank Oliver) - hence, Saskatchewan argues, there arises a Dominion responsibility for providing a minimum social standard for people of settled areas.	Sask.Br., p.16.
Scheme of Saskatchewan Northern Settlers Re-establishment.	Ev.1374-6.
No further settlers because no further land available for settlement.	Ev.1377.
Prairie Farm Rehabilitation Act (Dom.) discussed by Hon. Mr. Spence (Sask.)	Ev.2175-2203; Ex.69.
Mayor Ellison (Regina) says land settlement schemes were not very successful - settlers not given enough money to establish themselves - land was badly chosen and no proper supervision.	Ev.1501-2.
Work of Dominion Immigration Branch described.	Memo Dom.Dept.Mines & Resources; Ex.396, pp.36-40.
Dominion-Provincial collaboration needed in planning settlement and colonization so as to depopulate derelict areas where dependency is greatest - Dominion should aid in financing and planning in collaboration with provinces - but because of varying conditions actual administration should be by provincial authorities.	Can.Welfare Council, Ex.380-B, p.11; Ev.9175-6.

POPULATION. (Cont'd.)

SETTLEMENT POLICIES: (Cont'd.)

Restrictive and selective immigration urged, to increase the number of tax-payers.	Can.Ch.ofComm.,Ex.394, p.9;Ev.9554-8.
Oriental and Doukhobor problems in B.C.	B.C.Br.,p.353;Ev.4858-60.

LANDS AVAILABLE FOR SETTLEMENT:

Dominion Dept. of Agriculture agrees that practically all land available for settlement in Saskatchewan now under cultivation.	Ev.4760-1.
In Manitoba and in Alberta especially substantial areas still available.	Ev.4762-4778.
Saskatchewan must be regarded as having reached its full normal population.	Ev.4777.
Little land in Alberta avilable for settlement except in wooded soils - area of about 100 M. acres along western boundary and widening out over northern portion of province (Dr. Wyatt)	Ev.6349.
Area would require mixed farming.	Ev.6350.
Would require from three to ten years to prepare land for cultivation.	Ev.6351-3.
Estimate of 12 M. acres suitable for settlement in next twenty-five years, would support 250,000 people with possibly as many more in urban centres.	Ev.6353.
Limitations of development through lack of transportation and public utilities.	Ev.6354,6358.
These soils have not much value - sell for about as much after clearing as they cost to clear.	Ev.6358.
Should not have homesteading - settlers should pay about $1.00 per acre on easy terms.	Ev.6359-60.
In Alberta outside the drought area there is not much good land available for cultivation which is not under cultivation.	Alta.Assn.Municip. Districts;Ev.6213.
British Columbia Dep. Min. of Agriculture states that about 4½ M. acres in B.C.appears to have agricultural value, of which ¾ M. now occupied - 15 to 17 M. acres of range land additional.	Ev.5748.
Prince George has one of largest suitable districts - about 865,000 acres.	Ev.5749.
Of which 50,000 acres available with light clearing, the rest would require extensive slaughter of forests.	Ev.5750-1.
½ M. acres in Peace River block, not very good soil.	Ev.5752.

POPULATION. (Cont'd.)

LANDS AVAILABLE FOR SETTLEMENT: (Cont'd.)

Agricultural population could be built up to five times present total if markets were available - could take possibly 500,000 more population.	Ev.5753-4.
B.C. Surveyor-General confirms figures.	Ev.5809-10.
In addition to increased taxation or cutting down of services, a third method of relief for Canadian problems is added population to share in burden of present fixed charges.	Pr.George Bd.of Trade, Ev.5485.
Plan to bring in selected immigrants from Gret Britain under subsidies provided by British Government and assist them to settle on farming land, much of which requires clearing near Prince George. (a conference of Dominion and Provincial representatives suggested on immigration).	Prince Geo.Bd.of Trade, Ex.194;Ev.5485-5515.
About 860,000 acres available near Prince George.	Ev.5505.
Prince George brief supported by B.C.Government.	Ev.5941.
In Manitoba unoccupied or uncultivated areas are not as large as many people suppose - marginal lands mostly are left (no estimate of amount).	Ev.847.
Might utilize available land for subsistence farming.	Ev.848.
Mr. Pitblado states considerable land in private hands,e.g., mortgagees.	Ev.849-850.
Need of a vigorousland settlement campaign for New Brunswick.	St.John Bd.of Trade, Ex.369,pp.15-16.
Many abandoned farms in New Brunswick - some of which would be profitable without advent of good roads - also vast areas of virgin land available for farming.	Ev.8943.
Unoccupied lands in Ontario estimated at 6 M. acres of accessible agricultural crown lands - plus 55 M. inaccessible.	Ex.327;Ev.7934-5.
No active settlement at present.	Ev.7936-7.
No technical soil surveys but indications that clay belt and other lands are suitable for farming.	Ev.7937-9.
Depopulation of rural areas in Ontario through development of western Canada.	Ont.Br.,Pt.II,pp.7-8; Ev.7954.
Prince Edward Island has numerous deserted farms.	Ev.4612.
In Saskatchewan there is virtually no land available for settlement.	Sask.Br.,p.320.

POPULATION. (Cont'd.)

LAND AVAILABLE FOR SETTLEMENT: (Cont'd.)

Mr. Taggart sees no reasonable prospect of increased population supported by agriculture - apart from areas included within present farms there is very little land available for cultivation which is not being cultivated - very little free land which is worth occupying - lands still held by C.P.R. and Hudson's Bay Co. and lands reverted to mortgage companies generally poorer land which was the cause of such holdings. — Ev.2165-6;Ev.2168-9.

No further settlers possible under Saskatchewan Northern Settlers' Re-establishment scheme because no further land available. — Ev.1377.

PRIVATE DEBT.

Alberta has suffered from too easy credit - would have been better if there had been smaller borrowings with greater care by lenders and lower interest rates. — Ed.Cham.of Comm., pp.36-7.

Farm mortgages up to two years ago, had rate of 7% as high as 10%; while cost is higher than in other provinces, this excess not necessary if proper care in lending. — Ed.Cham.of Comm.,p.37.

Estimate of $5 M. to $10 M. of excess interest on public and private debt. — Ev.6074.

Great increase in relative burden of interest during depression. — Ed.Cham. of Comm.,pp. 37-8.

Private debt burden in Alberta is great - no estimate made - but in 1931 census 39% of farm owners had mortgages averaging $9 per acre. — Ed.Cham.of Comm.,p.60.

Attempts to reduce indebtedness by a horizontal cut inequitable, each case should be on its merits as in Farmers Cred.Arr. Act - more of these boards necessary because of present overwork. — Ed.Cham.of Comm.p.60.

B.N.A. Act should be amended to allow Dominion exclusive jurisdiction over the principal amount of any debt. — Ed.Cham.of Comm.,p.64.

Same body should have control of both. — Ev.6120.

Benefits of Farmers Cred.Arr.Act should be made available to urban debtors. — Alta.Cities Br.,Ex. 238,p.19.

Agriculture has been burdened in Alberta with a higher rate of taxation than the industry could carry. — Alta.Municip.Districts, Ex.242,p.4.

Much more ethical and practical to prevent the individual from entering into an impossible contract than by legislation to aid him afterwards to evade the consequences of his contract. — Ex.242,p.4.

PRIVATE DEBT. (Cont'd.)

Burden of private debt is cause of much unrest on prairies.	Ex.242,p.5.
Suggestion that debt is inherent in our economic system - it may not be possible under thepresent system to reduce the total debt substantially by actual payments, because of inability of creditor class to consume or use goods and services in payment.	United Farmers of Alta.,Ex.255,p.6.
Need of reduction in interest rates on long and short term loans to farmers.	Ex.255,p.16.
Loans by Dominion Government on proper security, suggested.	Ev.6448.
Mr. Gardiner admits borrowers from Government do not have same interest in repaying as they would to a private lender,because politics enter.	Ev.6449.
Banks should be nationalized and banking services rendered at cost.	Ex.255,p.17;Ev.6451-56.
Need of clarifying jurisdiction over debt reduction and interest rates - provinces should have jurisdiction over interest which arises from property and civil rights.	Ex.255,p.20;Ev.6463.
Farm mortgages on owned land only in 1936, $108½ M. in Alberta, $188 M. in Saskatchewan and $51 M. in Manitoba.	Alta.C.C.F.Clubs,Ex.257,p.2.
Farmers Cred.Arr.Act applications in Alberta of 4377, in Saskatchewan of 6212, comprising debts of $29½ M. and $43¼ M.	Ex.257,p.2.
Excessive interest rates in prairie provinces.	Ex.257,p.3.
Failure of Dominion to control interest rates has led to Alberta attempts to do so.	Ex.357,p.4.
Need of complete survey and revision on basis of ability to pay of each debtor.	Ex.357,p.4.
Estimate of total public and private debt of Alberta of six to seven billion; means an annual charge of $41 M. plus ins. premiums of $17 M. and bank interest of $3 M. for an annual cash claim of $61 M.	Ev.6500.
Decline in income has made adjustment of private debt burden necessary.	Man.Br.,Pt.VIII,p.40.
Statistics of private debt in Manitoba indicate $70 M. of farm mortgages and total private debt of $194 M. for Manitoba.	Man.Br.,Pt.VIII,p.40.
Burden of debt greater when considered in relation to income which declined in Manitoba from level of 100 in 1926 to 49 in 1935.	Man.Br.,Pt.VIII,p.42.
Adjustment of debt necessary if wholesale bankruptcies to be avoided.	Man.Br.,Pt.VIII,p.45.

PRIVATE DEBT. (Cont'd.)

Summary of known adjustments of debt - total $14 M. in Manitoba.	Man.Br.,Pt.VIII,p.45; Ev.718.
Manitoba legislation for debt adjustment.	Man.Br.,Pt.VIII,pp.46-47.
Australian method of horizontal debt reduction as part of economic recovery, apart from individual ability to pay.	Man.Br.,Pt.VIII,p.48.
Present debt adjustment legislation is adequate, with possible exception that Farmers Cred.Arrangement Act might be applied to urban home owners.	Ev.670-2.
Average farm in Prince Edward Island has a mortgage on it.	Ev.4368.
Saskatchewan a debtor area, but depression and drought have increased both the relative and absolute burden of farm debt.	Sask.Br.,p.187.
Table showing average farm debt - running as high as $24.29 per acre.	Sask.Br.,p.190.
Debt adjustment in Saskatchewan.	Sask.Br.,pp.192-195.
Postponement legislation began in 1931.	Sask.Br.,p.192.
Reduction of $1 M. effected through Prov. Debt Adjustment Board.	Sask.Br.,p.192.
Under Farmers Cred.Arr.Act 4,000 farmers secured reductions of $10 M.	Sask.Br.,p.193.
Saskatchewan Board over one year behind in work and falling farther behind, another board needed - such individual treatment best.	Ev.1719-20;Sask.Br.328¾
Need of Dominion machinery for urban home - owners.	Ev.1721.
Voluntary debt adjustment scheme in 1936 - cancellations by province and Dominion of relief and agric. aid debts - of taxes except for last two years - of interest and scaling down in new agreement.	Sask.Br.,p.193.
Reductions of $79 M. total.	Sask.Br.,p.195.
Estimated total agricultural debt in Saskatchewan - $525 M., with probable reduction of $83 M. in 1937.	Sask.Br.,pp.194-6.
About 33.1% held in Saskatchewan - 66.9% outside.	Ev.1725.
Analysis of $90 M. farm debt in Saskatchewan showed 83.5% held outside and 16.5% inside province.	Sask.Br.,p.301.
Saskatchewan debt adjustmentscheme providing for write-off of debts by lenders, municipalities of taxes, provincial government of relief advances and Dominion government of relief advances.	Ev. 1262-3.

PRIVATE DEBT. (Cont'd.)

Necessity of readjustment of farm debts - reduction of interest rates to 4% - Government credit corporation to effect readjustment - taking over all debts from lending organizations paying them in 3% debentures - Dominion Government to shoulder all losses.	Saskatoon Bd.of Trade, Ex.67,pp.7-9;Ev.2403 et seq.
Thawing out of frozen loans would greatly aid recovery.	Ev.2042.
Agricultural community cannot be developed on 8% money as in Saskatchewan.	Ev.2042.
Farmers Cred.Arr.Act only "nibbles at problem", only 2,000 out of 146,000 cases.	Ev.2042.
Suggestion that interest actually received by mortgage companies not over 3½%.	Ev.2043.
Chairman suggests less moral responsibility on government-held mortgage.	Ev.2044.
Details of operations of Saskatchewan Farm Loan Board.	Ex.82;Sask.Br.,p.28.
Debtor not necessarily poor and creditor rich - latter may represent the accumulated savings of many relatively poor people.	Dom.Mtg & Invt.Assn., Ex.272,pp.27-28.
Reason for breakdown of private credit in Prairies.	Ex.272,pp.28-31.
Creation by provinces of liens prior to first mortgages.	Ex.273,Appendix "A".
Policy of individual adjustment is only fair method.	Ex.272,p.31.
Interest rates in Manitoba of representative lending company only 41/100% higher than in Ontario - in Saskatchewan 84/100% higher and in Alberta 89/100% higher.	Ex.272,pp.31-32.
Greater expenses of doing business in the west.	Ex.272,p.32.
Interest rates are governed by law of supply and demand.	Ex.272,p.34.
Investment companies have lost money in western Canada, taking the average since 1900.	Ex.272,pp.35-39;Ev.6901.
Debt adjustment plans in the last few years.	Ex.272,pp.40-47;Ev.6999-7000.
Too much emphasis is in debt adjustment on protecting a debtor merely because he is a debtor.	Ex.272,p.47.
Government loans to farmers have been unsuccessful.	Ex.272,p.87.
Dominion should have jurisdiction over both principal and interest of debts - the present distinction is unnatural and unworkable. Would require amendment of B.N.A.Act.	Cn.Life Officers Br., p.10;Ex.92;Ev.2549-50. Ev.2508.

PRIVATE DEBT. (Cont'd.)

Legislation to reduce interest works a great hardship on life insurance investors.	Cn.Life Off.Br.,Ex.92, p.12.
Dominion should scale down existing debts of farmers and should institute loans for agricultural rehabilitation at nominal rates of interest.	Communist Party,Ex.401, pp.59-60.
Extent of obligations by farmers to retail merchants.	Retail Mer. Assn.,Ex. 399,p.8.
Heavy reductions in these debts made under Farmers Cred.Arr. Act.	Ex.399,p.9.

PRIVY COUNCIL APPEALS.

Amendments to the Constitution will be futile unless interpretation of constitution rests in Canada - lack of consecutive membership in P.C. - should abolish all appeals.	Native Sons of Canada, Ex.33,pp.26-30.
Retention of appeals to P.C. has been an obstacle to achievement of intentions of Confederation - has substituted loose concept of federalism for special centralized type of federalism intended.	League Soc.Recon.,Ex. 99,p.12.
Conflict between Canadian intentions and P.C. opinions likely to continue as long as the right of appeal continues.	Ex.99,p.13;Ev.2851.
Abolition urged.	Ev.2863.
Alternatively, change in personnel necessary to create some continuity.	Ev.2862-3.
Abolition of appeals, especially on constitutional issues, urged.	Trades & Labour Congress,Ex.106,p.15.
Difficulty of labour carrying appeal to P.C. because of great expense.	Ex.106,p.19.
Abolition of appeal to P.C. advocated.	COmmunist Party,Ex.401, p.99.
Abolition of appeals to P.C.advocated.	Alta.C.C.F.Clubs,Ex.257, p.12.
Abolition of appeals to P.C.advocated.	Alta. Youth Congress, Ev.6232-3.
Urge that constitutional questions should be decided by Canadian courts.	Greater Vancouver Youth Council,Ex.205,p.2.
Urge that constitutional questions should be decided by Canadian courts.	Vancouver Young Liberal Assn.,Ex.209.

PROBLEMS OF SPECIAL INDUSTRIES.

See INDUSTRIAL PROBLEMS.

PROVINCIAL TRADE.

See INTER-REGIONAL TRADE.

PROVINCIAL TRADE BARRIERS.

See DISCRIMINATION BY PROVINCES.

PUBLIC DEBT.

See also MUNICIPAL PROBLEMS, PUBLIC FINANCE.

(Note:- This subject is here divided into four sub-divisions. The first covers general submissions affecting the public debt of Canada; the second gives details and statistics of Dominion and provincial indebtedness; the third includes references to proposals for refunding and debt reduction; the fourth deals with proposals for debt control including the device of a loan council).

GENERAL SUBMISSIONS:

Totals of public debts for all governments in Canada: increase from $4669 M. in 1922 to $7,393 M. in 1935.	Citizens Research Inst. Ex.267, pp.21-22.
Relation between total public debts and national wealth - in 1933 debts were about 27% of wealth.	Ex.267, pp.25-6.
Statistics of debt service of Canadian governments.	Ex.267, pp.40-43.
About 57% of total governmental debt payable in Canada only - payment in Canada should be the policy adopted.	Ex.267, pp.117-8; Ev.6679.
Growth in provincial debt totals - and on per capita basis.	Citizens Research Inst., Ex.267, pp.15-16.
Between 1914 and 1919 increase in all governmental debt, $1.5 billions. Between 1919 and 1929 increase was about $2.9 billions.	Invt.Dealers, Ex.108, p.5.
Statistics of Dominion, provincial and municipal public debts for 1914, 1919, 1929, 1932 and 1936 - increase from $2,233 M. in 1914 to $9,136 M. in 1936.	Alta. C.C.F.Clubs, Ex. 257, p.2.
Refinancing, compulsory if necessary, at lower interest rates needed.	Ex.257, p.4.
Tax on excess profits for debt redemption and nationalization of revenue industries, such as breweries and nickel suggested.	Ex.257, p.4; Ev.6510.
Allocation of public debt on a per capita basis.	Ont.Br., Pt.II, pp.19-20.
Deficits allocated according to regional contribution to revenues.	Ont.Br., Pt.II, pp.20-21.
Suggestion that there should be a systematic long-term treatment of debt.	Can.Cham.of Comm., Ex. 394, pp.4-5.
Building up of sinking funds in good times suggested.	Ev.9545-6.
Comparison of the relative value of sinking fund provisions and serial debentures.	Dom.Mtg.& Invt.Assn., Ev.6976-8.

PUBLIC DEBT. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Externally held debt of Dominion and Provinces; payable in London $477 M. - optional payment in New York, $1,112 M.	Ont.Br.,Pt.II,p.85.
About $800 M. railway securities payable in U.S.A.	Ont.Br.,Pt.II,p.85.
Several hundred millions of municipal and industrial securities payable in U.S.	Ont.Br.,Pt.II,p.85.
Estimate of nearly $1M. per day in principal and interest payable in U.S.	Ev.7810.
Statistics of net foreign indebtedness and interest payabl abroad of Canada compared with Australia and New Zealand.	Man.Br.,Pt.III,pp.26-7.
Growth of municipal debt, with charts and statistics.	Can.Federation of Mayors,Ex.113,pp.14-28.
Increases in debt caused by unusually rapid development.	Ex.113,p.36.
Should be legal machinery for municipal debt adjustment.	Ex.113,pp.46-8.
Should restrain too easy access to such an Act.	Ex.113,p.47.
But Act itself tends to bring creditors into line and make them agree.	Ex.113,p.47.
Available machinery would give some control.	Ev.3311.
Should be a uniform federal law.	Ex.113,p.48.
Dominion should work out some method of making interest rates uniform.	Ex.113,p.49-50.
Particularly necessary for short term borrowings.	Ex.113,p.49;Ev.3315.

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

DOMINION DEBT:

Total debentures, guaranteed and floating debt, 1904 to 1935.	Citizens Research Inst., Ex.267,pp.11-12.
Annual interest charges on Dominion public debt less than in 1921 - although debt increased by $600 M.	Dom. Mtg. & Invest.Assn., Ex.272,p.9.
Lower interest rates achieved in Canada than in Australia.	Ex.272,p.10.
Table of Dominion public debt, 1926 to 1936.	Montreal Bd.of Trade, Ex.342, p.12.
In periods of prosperity, debt should be reduced rather than decrease in taxation.	Ex.342,p.12.

PUBLIC DEBT. (Cont'd.)

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

ALBERTA DEBT:

Alberta has suffered from too easy credit - it would have been better if smaller borrowings with greater security and lower interest rates.	Ed.Ch.of Comm., p.36-7.
No provincial default until August 27,1935 when province stopped payment on savings certificates.	Ed.Ch.of Comm.,p.38.
Total provincial debt of Alberta, $134 M. in 1933, total municipal debt $69 M.	Ed.Ch.of Comm.,pp.42-3.
Growth of debt of province from nothing in 1905 to $167 M. in March,1936.	Ed.Ch.of Comm.,p.57.
Does not include $5 M. award by Royal Commn. on Natural Resources - about $73 M. was investment in roads, bridges, public buildings, etc. - about $53 M. of capital losses, income deficits, etc.	Ed.Ch.of Comm.,p.57.
Relief borrowings of $12 M. (including $3 M. for municips.) from Dominion - relief debt should be cancelled.	Ed.Ch.of Comm.,p.58.
Revenues from capital, such as wasting natural resources should be used in reduction of debt and reductions of debt or surpluses should be built up in periods of prosperity - formal recommendation from Commission would aid in building up public opinion in favour of this principle.	Ed. Ch.of Comm.,p.59; Ev.6111-2.
Alberta can meet its debt charges - and present and potential wealth of the province is great.	Dominion Mtg. & Invt. Assn.,Ex.272,pp.24-7.
"This province is not bankrupt and this province as a province can pay its debts in full, and we are asking the Dominion to stop pampering us and compel us to pay those debts".	Repre.of Drumheller Bd. of Trade,Ex.259;Ev.6562.
Dominion should assume part of public debt arising from settlement policy.	Ex.259,pp.3-4.

BRITISH COLUMBIA DEBT:

Growth of provincial debt to net of $147½ M. in 1937.	B.C.Br.,pp.189-91.
Plus potential liability of $56 M. mainly on railway guarantees.	B.C.Br.,pp.191-2.
Fixed charges, interest, sinking funds, etc. up to $8½ M. or 30.4% of revenue.	B.C.Br.,pp.193-4.
Certain payments into sinking funds deferred.	B.C.Br.,pp.194-5;Ev. 5091-2.
Details of borrowings and purposes for which made.	B.C.Br.,pp.195-9.

PUBLIC DEBT. (Cont'.)

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

BRITISH COLUMBIA DEBT: (Cont'd.)

From 1871-1937 only 18 surpluses - accumulated deficits to 1937 - $47,391,000.	B.C.Br.,p.199,p.178.
Deficits budgetted for deliberately through optimism and desire to expand rapidly.	B.C.Br.,p.200.
Statistics of B.C. provincial and municipal bonded debt and interest payments, showing payments due in Canada, in U.S.A. and in London.	B.C.Br.p.332.
Statistics of public debt of B.C.,1867-70.	B.C.Br.,p.11.

MANITOBA DEBT:

Figures of public debt charges for Manitoba in selected years from 1875 to 1936.	Man.Br.,Pt.VII,Table 1.
Table showing capital expenditures and debt charges on Manitoba's investments in educational and social service.	Man.Br.,Pt.VII,p.8.
Analysis of increase in Manitoba Public Debt, 1911-21.	Man.Br.,Pt.VII,pp.11-13; Table 4.
Charges rose from $1.22 per capital in 1911 to $5.13 per capita in 1921.	Man.Br.,Pt.VII,p.9.
Total loans for relief and Dominion guarantees, $44½ M.	Ev.361.
In 1936 - debt charges took 47.24% of Manitoba budget - need of conversion.	Man.Br.,Pt.VII,p.52.
Debt service of Manitoba provincial debt about $5½ M. annually.	Ev.135.
Statistics as to debt in Manitoba for both province and municips.	Tables "J" to "N", Man. Br.,Pt.V.
Figures of net debt, net per capital and index number of provincial debt.	Man.Br.,Pt.V,p.14p Table "J".
Provincial debt as a percentage of income.	Man.Br.,Pt.V,p.15;Table "K".
Figures of total provincial and municip. debt by provinces.	Man.Br.,Pt.V,Table "L".
Total provincial and municip. debt by provinces on per capita basis.	Man.Br.,Pt.V,Table "M".
Total provincial and municip. debt by provinces on percentage of income.	Man.Br.,Pt.V,Table "N".
Net debt for all Canada increased from $48.22 per capita in 1926 to $103.67 in 1935 - in Manitoba increase was from $62.57 to $102.35.	Man.Br.,Pt.V,p.13; Ev.226.

PUBLIC DEBT. (Cont'd.)

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

MANITOBA DEBT: (Cont'd.)

In 1926, provincial debt of Manitoba was 11.5% of income; provincial and municipal debt was 35% of income;by 1931; combined debt was 72% of income; in 1933 was 98% of income.	Man.Br.,Pt.V,p.13.
Figures of municipal debt in Manitoba.	Man.Br.,Pt.VI,pp.12-3, Appendix "A".
Funded debt of Winnipeg $71½ M. in 1936, with sinking fund of $33 M.	Man.Br.,Pt.VI,p.21.
Total debenture debt of Manitoba school districts nearly $15 M. with about $5 of sinking funds.	Man.Br.,Pt.VI,p.22.
Details of Winnipeg debt - gross funded debt $65 M., sinking funds of $32½ M. - net floating debt of $7½ M.	Annual ReportWinnipeg, 1936;Ex.20,pp.14-15.
Argues percentage of public revenues required to service debt out of proportion to national income.	Winnipeg Bd.of Trade, Ex.17,p.2.
Debt burden per capita of $180.23 for Manitoba compared with between $400. and $800. per capita of Australian states.	Dom.Mtg.& Invt.Assn., Ex.272,p.19.
Only 30% of debt payable in Canada only.	Ex. 272,pp.19-20.
Proper course is to place Manitoba credit on highest possible basis.	Ex.272,p.22.

NEW BRUNSWICK DEBT:

New Brunswick debt has increased rapidly in recent years.	N.B.Br.,p.14.
Table showing outstanding bonds of $74 M. and purpose of issue.	N.B.Br.,pp.14-16.
About $6 M. of debt incurred to provide for deficits.	N.B.Br.p.16.

NOVA SCOTIA DEBT:

Nova Scotia has not made sufficient provision for sinking funds to meet the debt obligations of the Province.	N.S.Br.,p.111;Ev.4081.
Nova Scotia requests additional subsidies totalling about $2 M. and question raised as to where this money is coming from in view of great increases in Dominion debt in last six years and desirability of reduction of debt in periods of prosperity. Premier Macdonald stated the N.S.brief merely set forth the position and estimated what was necessary to maintain desirable standards; he suggests some of the help need not come from the Dominion but might arise from fairer distribution of succession duties.	Ev.4165-8.

PUBLIC DEBT. (Cont'd.)

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

ONTARIO:

Earliest debt arose on annuity contracts in aid of railways.	Ont.Br.,Pt.II,p.31.
Debt specifically began in 1904 with issue of £1,200,000 to build T. & N.O.Rly.	Ont.Br.,Pt.II,p.31.
Details of Ontario debt from 1914 to 1937 tabulated.	Ont.Br.Pt.II,p.40.
Increase in twenty-three years of $614 M., of which $216 M. in earning assets, $315 M. in highways and other non-earning assets and $83 M. not represented by assets, mainly from deficits in 1923-25, 1931-36.	Ont.Br.,Pt.II,p.32.
Statistics of public debt from view point of Toronto tax-payer.	Toronto Bd.of Trade, Ex.268,pp.15-17.

PRINCE EDWARD ISLAND DEBT:

Prince Edward Island debt of about $5 M. with interest rate of 4.16%.	Ev.4392,4394.

QUEBEC DEBT:

Debt charges high in Quebec - costs of administration could be reduced.	Montreal Bd.of Trade, Ex.342,p.4.
Statistics of Quebec debt.	Ex.342,p.17.
Substantial increases in 1937-38 to relatively low provincial debt.	Ex.342,p.17.
Graph showing increases in Dominion, Quebec and Montreal debt, 1917 to 1936.	Ch.de C.Montreal, Ex.343,p.5.
Table of public debt of Dominion, Quebec and Montreal, 1917 to 1936.	Ex.343,pp.7-9.
Percentages of ordinary revenue taken by debt charges in Dominion and all provinces.	Ex.343, p.10.
Table showing Dominion public debt and interest payments, totals and per capita.	Ex.343, pp.16-8.
Table showing provincial debt service in 1934, totals and per capita.	Ex.343, p.23.

SASKATCHEWAN DEBT:

Total funded debt and treasury bills total $199,800,000.	Sask.Br.,p.338,p.19-20.
Of this 31% in first 24 years of province, 69% incurred in last eight years.	Sask.Br.,p.19.
Increase in treasury bills largely for relief.	Ev.1258,1260;Ex.35.
Contingent liabilites of $10 M. plus 1937 seed grain guarantess of $6½ M., exclusive of remote liability on rly. guarantees.	Sask.Br.p.21;Ev.1266.

PUBLIC DEBT. (Cont'd.)

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

SASKATCHEWAN DEBT: (Cont'd.)

$5½ M. of seed grain guarantees assumed.	Ev.1275.
In 1921 Saskatchewan bonded debt $44 M. or $58.19 per capita, much lower than Manitoba or Alberta.	Sask.Br. p.21.
Details of public debt.	Appendix of Sask.Br.
Debt charges in 1911 were $192,000., in 1937 were $7 M.	Ev.1311;Sask.Br.388.
Average interest on debt 4.76%.	Ev.1327.
Desire of province not to default.	Ev.1330.
Possibly taxation in good years not as great as it might have been, but cash reserves against the bad years could not have been maintained politically.	Sask.Br.,p.45;Ev.1334-5.
Refunding of debt necessary.	Sask.Br.p.46.
No detailed plan worked out but suggest a re-financing corporation which will offer cash or bonds at a reduced rate.	Ev.1343-6.
Assumption by Dominion of relief debt asked.	Sask.Br.,p.46.
Saskatchewan bonds selling to yield 7½ to 8% - quotations on various issues.	Ev. 1344,1351-2.
About $35 M. of Saskatchewan bonds held in Saskatchewan - $11 M. in provincial sinking fund - $9 M. in municipal sinking funds.	Ev.1352.
Saskatchewan adopts Manitoba's argument and statistics as to the burden of debt expressed in terms of income being greatest in Saskatchewan of any province in recent years.	Sask.Br.,pp.72-3.
Model budget provides for a debt retirement scheme over 30 years at 4%.	Ev.2104-5.
If debt of province refunded on a 3½% basis and Dominion takes over relief problem and cancels $42 M. treasury bills, model budget shows deficit of $2,800,000. including $2,300,000. for debt retirement over 30 year period.	Sask.Br.,p.318;Ev.2107.
Possibility of refunding through a refunding corporation guaranteed by Dominion.	Ev.2110-11.
Recommendation that, as Saskatchewan is unable to meet its obligations unless its position definitely improved, need of refunding at not more than 3½%, and need of Dominion government assuming relief debt.	Sask. Br.,p.331.
Municipal debt in Saskatchewan is in good condition.	Ev.1395-6.

PUBLIC DEBT. (Cont'd.)

STATISTICS OF DOMINION AND PROVINCIAL PUBLIC DEBT.

SASKATCHEWAN DEBT: (Cont'd.)

Annual debt charges dropped from $170,425. in 1922 to $26,234, in 1935.	Ev.1403;Sask.Br.402.
Table of municipal debentures and interest charges.	Sask.Br.,p.408.
Interest rates very high - higher than industrial interest rates.	Sask.Br.,p.54.
Purchase by municips. of own debentures for sinking funds.	Sask.Br.,p.68;Ev.1481.
Table showing net debenture debts by classes of municips.	Sask.Br.,p.68.
Table showing net per capita debenture debt by classes of municips.	Sask.Br.,p.69.
Table showing debenture coupons in default by classes of municips.	Sask.Br.,p.69-70.
Report of Saskatchewan Local Govt.Board into debt problem of Moose Jaw.	Ex.47.
Destruction of credit by relief borrowings - no Saskatchewan municip. bonds since 1930 - default in effect throws cost of a national problem on bondholders.	Union of Sask.Urbans, Ex.49;pp.14-5.
Refunding of entire municipal debt at 3% and substantial re-adjustment of relief debt necessary.	Ex.49,p.18;Ev.1535-7.
Rural municips. crippled by accumulation of debt before senior governments came to aid.	Sask.Assn.of Rural Municipalities,Ex.52, pp.2-3.

REFUNDING. (See also the second sub-section of this heading dealing generally with the provincial submissions).

Refunding of provincial debt at lower interest rates with a Dominion guarantee advocated - Dominion should have protection by a loan council composed of representatives of the Dominion and the province.	Ed.Ch.of Comm.,p.58.
Statement as to various Alberta statutes dealing with interest.	Protective Commn.of Alta.Bondholders;Ex. 247,pp.2-3.
Net funded debt of Alberta $129 M. - gross of $170 M. (Less $5 M. plus interest on National Resources award).	Ex.247,p.3.
Policy of repudiation has depreciated bonds 45% to 50%.	Ex.247,p.5.
Refunding impossible unless some assurance given to bondholders of payment at maturity. Can successfully refund if the Dominion guarantees refunding issue - suggest reas-	Ex.247,p.6.

PUBLIC DEBT. (Cont'd.)

REFUNDING:

onable security to Dominion in form of assignment of subsidy and of certain easily collectable revenues such as income tax and succession duty.	Ex.247,pp.6-7.
Dominion should exercise control of provincial finances through some form of loan council.	Ex.247,p.7;Ev.6314-5.
British Columbia makes general suggestion that debt structure of the provinces and municips. and Dominion should be reviewed - but refused to be definite.	B.C.Br.,p.352;Ev. 4843-5.
Manitoba argues against popular notion that debt charges should be maintained but taxation reduced - urgent need of refunding at lower interest rates.	Man.Br.Pt.VII,pp.52-3.
Manitoba approves policy of Bank of Canada leading toward lower basic interest rate - need, however, of re-establishment of credit before basic rate can be used by western provinces.	Man.Br.,Pt.VII,pp. 23-4.
With debt charges absorbing 47% of provincial expenditures, refunding necessary.	Man.Br.,Pt.VIII,p.52.
Refunding plan proposed by Manitoba.	Man.Br.,Pt.VIII,p.54.
Manitoba also asks cancellation of relief debts owing by Manitoba to Dominion ($19 M.), cancellation of relief debts owing by municips. to province ($4½ M.) and assumption by Dominion of debts owed by municips. other than to province. (Winnipeg about $7 M.)	Man.Br.,Pt.VIII,p.54.
Manitoba suggests that Dominion retain subsidies in payment of capitalized debt assumed by Dominion, on condition that bondholders cooperate in refunding of balance of debt at 3¾ to 3½%.	Man.Br.,Pt.VIII,p.55; Ev.689-90.
Might be optional for province.	Ev.699.
Refunding and assumption of services necessary or default inevitable.	Ev.696-8.
Refunding scheme envisages adjustment between different bond issues bearing different interest rates, and having difference market values.	Ev.789-90.
Ontario has no power to compel municipal refunding - must have agreement between municipality and creditors - approval by Municipal Board - with a certain percentage of creditors entitled to object.	Ev.7727-8.
Statistics of gross municipal debenture debt and sinking funds in Ontario.	Ont.Br.,Pt.III,Table 34.

PUBLIC DEBT. (Cont'd.)

REFUNDING: (Cont'd.)

Prince Edward Island stresses desirability of all provinces being placed again on a sound financial basis - and to do so Dominion should assume whatever amount of debt necessary.	P.E.I.Br.,p.6;Ev.4399-4405.
Difficulty of further increasing Dominion debt put to Premier Campbell and discussed.	Ev.4548-50.
Suggestion to reduce debt through increased revenues by nationalizing profitable economic enterprises.	League Soc.Recon.,Ex. 99,p.28;Ev.2831.
Should be organized plan of debt reduction on Australian model and a special profits tax to reduce public debt, and a debt redemption levy.	Ex.99,p.29;Ev.2836-7.
Suggestion of possible variation in debt reduction.	Ev.2833-6.
Interest on all public debt should be scaled down to 3% either by refunding or taxation of excess.	Communist Party,Ex. 401,p.61 and 66-7.

DEBT CONTROL:

Formation of a loan council to supervise provincial borrowings urged.	Can.Ch.of Comm.,Ex. 394,p.8.
Similar council to Australian suggested.	Ev.9552.
But suggestion is apparently directed toward special borrowings by provinces in difficulty.	Ev.9553.
Canadian Manufacturers Assn. urges something should be done to exercise some joint control and regulation of borrowing - although no legal obligation on Dominion for provincial debts credit of Canada is really at stake.	C.M.A.Br.,Ex.87,p.2; Ev.2311,2313.
Necessity of effective control of public borrowings.	Can. Life Off.Br., Ex.92,p.7.
Should be a loan council along lines of Australian Loan Council, but details not yet worked out by Life Officers.	Ev. 2501-2.
Not feasible to adopt plan of a loan council but there should be provision for Dominion-Provincial co-operation in borrowings.	Dom.Mtg. & Invt.Assn., Ex.272,p.59.
Constitutional amendment suggested, similar to sec. 105 A of Australian Constitution, to permit control by the Dominion in cases of loans or guarantees to the province.	Ex.272,p.60.
Possibility of controlling borrowings by provinces and municips. through Dominion control over federally incorporated institutions like banks and insurance companies.	Ev.6990-94.
Municipalities need some uniformity in interest rates, particularly for short-term borrowings.	Can.Fedn.of Mayors,Ex. 113,pp.49-50.

PUBLIC DEBT. (Cont'd.)

DEBT CONTROL: (Cont'd.)

National Loan Council suggested by Mr. Mooney but not by Federation.	Ev.3314.
Restriction on municipal borrowing powers to prevent repetition of extravagances advocated.	Ont.Real Est.Bd.,Ex. 98,p.22.
If Dominion should assist in refunding Alberta debt at lower interest rates and with Dominion guarantee, Dominion should have protection over future borrowing by a loan council, consisting of representatives of the Dominion and the provinces.	Ed.Ch.of Comm.,p.58.
Advocates a loan council.	Drumheller Bd.of Trade, Ex.259,p.3;Ev.6565-72.
Dominion should take advantage of present financial condition to impose a loan council as a term of rendering assistance.	Ev.6565.
Only through a loan council can public expenditure in boom times be restrained and reserved for depression times.	Ex.259,p.3;Ev.6566.
Public men would welcome this device.	Ev.6570-1.
Should be independent and appointed entirely by Dominion.	Ev.6572.
British Columbia government view that within their own jurisdictions the provinces should have complete autonomy.	Ev.5534.
All further borrowings by provinces and municips. should be controlled by the Dominion.	B.C.Bds.of Trade,Ex. 188,p.7.
Suggestion of a loan council.	Junior Bd.of Trade of Vancouver,Ex.200.
Dominion should control and should have controlled provincial creation of debt through power of disallowance.	Native Sons of B.C., Ex.207,pp.6-9.
Manitoba makes proposal as to refunding, looking forward to time when province will no longer borrow - Manitoba is opposed to a loan council in principle but is willing to discuss it if necessary to adjust the whole question of public debt.	Ev.701-16.
Nova Scotia willing to agree to a loan council, although not felt to be needed by Nova Scotia.	Ev.4211.
Nova Scotia control of municipal borrowings is complete and effective.	Ev.4195,4211.
Prince Edward Island favours establishment of a loan council, either as advisory body consisting of Dominion and provincial representatives or as compulsory,,on Australian model; former approved by P.E.I.	P.E.I.Br.,p.6;Ev.4405, 4455.
Charlottetown Board of Trade urges establishment of a loan council to control provincial and municipal borrowings.	Ev.4362.

PUBLIC DEBT. (Cont'd.)

DEBT CONTROL: (Cont'd.)

Saskatchewan is not "enamoured" of suggested loan council (per A.-G. Davis) Ev.1236.

Discussion of difficulty in a refunding operation at a lower interest rate of giving assurance to bondholders that budget would not be thrown out of balance in the future by heavy capital expenditures. Ev.2111-2112.

PUBLIC FINANCE.

See also PUBLIC DEBT, MUNICIPAL PROBLEMS and particular headings involving expenditure of public moneys.

(Note:- This section is divided into three sub-divisions The first deals with general submissions on the subject of public finance in Canada. The second contains submissions showing the details and statistics of the financial position of the Dominion and the various provincial governments. The third lists the submissions dealing with theories of public finance).

GENERAL SUBMISSIONS;

Constitutional basis of Canadian Public Finance. Ont.Br.,Pt.II,pp. 14-15.

Sources of revenue of the provinces and limitations thereon. Ont.Br.,Pt.II,p.14.

Sources of Dominion revenue. Ont.Br.,Pt.II,pp.14-15.

Spending functions of provinces - management of pub. domain, prisons, charitable institutions, municipalities, provincial public works, justice, agriculture, education, etc. Ont.Br.,Pt.II,p.15.

Spending functions of Dominion - defence, navigation, postal services, public debt, railways and canals and Dominion public works. Ont.Br.,Pt.II,p.15.

Intemtion in 1867 that subsidies and revenues from public domain would provide a sufficient revenue for the Province. Ont.Br.,Pt.II,p.15.

Change in conception of functions of government upset the balance between sources of revenue and spending functions - since 1900 Dominion expenditures quadrupled, provincial expenditures increased thirteen times. Ont.Br.,Pt.II,p.15.

Table showing total expenditure of all governments in Canada,selected years 1904 to 1935. Citizens Research Inst. Ex.267,p.19-20,Appendix "A".

Relation between total expenditure and national income - in 1935, 28.15% of income absorbed by public expenditure. Ex.267,pp.24-5.

Record of all governments as to surpluses and deficits. Ex.267,pp.34-7.

Urgent need for balanced budgets and proper accounting practices. Ex.267,p.39,50-60.

PUBLIC FINANCE. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Budgets need not balance every year but should balance over a term of years.	Ev.6676.
Need of efficient and trained personnel for administration.	Ex.267,pp.55-60.
Seriousness of lack of budgetary balance.	Ex.267,pp.106-7.
History of Public Financing in Canada.	Invt.Dealers Br.,Ex. 108,pp.2-10.
Earlier sources of funds in U.K. and U.S.A., now main source is in Canada - decline in credit standing of certain public borrowers in Canada which do not reflect prevailing "easy money" conditions.	Ex.108,p.7,9.
Figures of yield rates at current prices of Canadian securities.	Ex.108,p.9.
Public deficits - in last ten fiscal years of nine provinces - 61 budget deficits.	Ex.108,p.10.
Municipal finance made difficult by absence of supervision of capital expenditures and attempt to pay for social services on narrow tax base.	Ex.108,p.11.
Necessity of uniformity and prompt publication of provincial and municipal statements.	Ex.108,p.11.
Financial problems greatly increased by existence of unsolved railway problem.	Ex.108,p.11.
Growth of attitude of repudiation.	Ex.108,p.11.
Prime object of fiscal policy should be balanced budgets, with borrowings only to meet emergencies and useful revenue-producing works.	Ex.108,p.13.
Co-ordination of public finance necessary, through Grants Commission and National Consultative Committee.	Ex.108,pp.13-14.
Basic necessity to have balanced budgets.	Can.Ch.of Comm.,Ex. 394,pp.3-4.
May not be possible to balance budget each year but should be over a period of years.	Ex.394,p.5.
Canadian Manufacturers Assn. contends that constitutional changes alone will not remedy existing maladies.	Ex.87,p.2;Ev.2309.
Need is for respective governments to live within their incomes.	Ev.2310.
Importance of public expenditures to business community.	Toronto Bd.of Trade Br., Ex.268,pp.5-7;Ev.6699-6700.
Statistics of per capita public expenditures of Dominion, Ontario and Toronto.	Ex.268,p.8.

PUBLIC FINANCE. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Relative tax collections from three governments in Toronto.	Ex.268,pp.8-14.
Need of more adequate and standardized system of public accounting.	Ex.268,pp.23-24.
Totals of Dominion, provincial and municipal taxation in Canada estimated and tabulated.	Ont.Br.,Pt.II,pp.22-25, 26.
Need of uniform and standardized methods of accounting by provinces and municipalities.	Montreal Bd.of Trade, Ex.342, p.3.
Governments should, in prosperous periods, build up "credit reservoirs" through reduction of debt, and also "public works reservoirs" to be used when private industry is depressed - for practical reasons the building up of a fund is impossible.	Citizens Research Inst., Ex.267,p.28;Ev.6636, 6639.
Proposal to regulate and control public works to counter-act the effects of the business cycle.	C.M.A.Br.,Pt.VIII,Ex. 271;Ev.6822-44.
Policy of spending during depressions and non-spending during booms.	Can.Fed.of Mayors,Ex. 113,p.68.
Need of considering - no matter how desirable a service may be, whether it can be afforded at the time it is contemplated.	Drumheller Bd.of Trade, Ex.259,p.1;Ev.6563.
Provision should be made to curtail public works during boom times and use them during depression.	Ex.259,p.2;Ev.6566.
Analysis of provincial and Dominion finances after re-allocation of functions as suggested.	Communist Party,Ex. 401,pp.71-98;Ev.9791-9811.
Question of validity of basic figures used.	Ev.9829-48.
Affiliation with Soviet Internationale.	Ev.9871-4.
Policy advocated is merely an interim policy.	Ev.9874-76.
Description of Swedish conditions by Dr. Myrdal.	Ev.9108-9154.
Income from state earning assets about 30 or 40% higher than debt services.	Ev.9116.
No attempt to have "sound finance" for one year, but over a long run.	Ev.9117.
Two budgets - the ordinary budget and the investment budget, the latter must be kept balanced, the former not attempted to balance but closed with a definite surplus or deficit each year; if a deficit, it is amortized over following five years and carried in public accounts.	Ev.9118-20.
Self-liquidating fund for public buildings - payments from ordinary budget to investment budget.	Ev.9122.

PUBLIC FINANCE. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Plans for public works ready for next depression. Ev.9122.

Whole public finance policy on theory that after a depression will be a boom. Ev.9130.

Swedish economy is a compromise between centralization and decentralization - state makes the main plan, local communities take the action and share in the expenditure. Ev.9135.

Ontario is most anxious to have a uniform system of accounting in the Dominion and the provinces (per Mr. Walters). Ev.7511.

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE:

Dominion Public Finance.

Dominion revenues were calculated and distributed between areas as follows:- Ont.Br.,Pt.II,pp.15-7.

Consumption taxes (customs,excise,sales) according to the recorded value of retail sales in each region. (Discussion of this method) Ev.7472-7477.

Income taxes according to place of collection (Effect on corporation income tax). Ev.7477-9.

Gold taxes according to production of gold in each province - other Dominion revenues according to net value of production in each region.

Result - Since 1928 percentages of revenue from Ontario have increased steadily, from the prairies have fallen steadily,others fairly constant, so that effect of Dominion taxation has been to take a substantial burden from the prairies and place it on Ontario. Ont.Br.Pt.II,pp.18-19.

On a per capita basis Ontario has paid double that of Maritimes and from 25 to 50% greater than the prairies. Ont.Br.,Pt.II,pp.18-19.

Argument is that the system of Dominion taxation produces an automatic transfer of tax burdens during the lean years from the Prairies to Ontario. Ev. 7482-8.

Dominion expenditures were calculated and distributed between areas as follows:- Ont.Br.,Pt.II,pp.19-20.

Special benefits (old age pensions,relief, public works, etc.) where spent - debt charges and pensions on a per capita basis - C.N.R. deficits according to tonnage of freight originating in each area (criticism of this method of allocation,Ev.7491-95.) All others according to sum total of previous allocations.

Additional effect of deficits considered by allocating according to the proportion each area contributes to revenue. Ont.Br.,Pt.II,pp.20-21.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE: (Cont'd.)

Dominion Public Finance. (Cont'd.)

Result - Is that Ontario received about 30% of Dominion expenditures.	Ont.Br.Pt.II,p.20.
Net result of allocation of Dominion revenues and expenditures has been to transfer $75 to $80 M. from Ontario to Prairies and Maritimes.	Ont.Br.,Pt.II,p.21.
Necessary also to consider loans of $132 M. to other provinces, some of which may not be repaid.	Ont.Br.,Pt.II,p.21.
Also housing loans repaid by Ontario, not in full by others.	Ont.Br.,Pt.II,p.22.
These transfers are necessary and just in a federal state but Ontario contends that they show Ontario's willingness to pay a fair share of taxation and that Ontario has carried a fair share of the financial burden of Confederation.	Ont.Br.,Pt.II,p.22.
To question as to contention that Ontario income and wealth earned all over Canada suggestion made that figures do not indicate substantial difference.	Ev.7497-7503.
Although there may be some truth in suggestion that income tends to be centralized, Dominion public finance tends to disburse it in opposite direction.	Ev.7504.
Current expenditures of Dominion, 1904-1935, totals, per capita and adjusted for cost of living.	Citizens Research Inst.,Ex.267,p.9-10.
Total Dominion revenues, 1904 to 1935.	Ex.267,p.27.
Shifts in sources of revenue from customs to income and sales taxes.	Ex.267,pp.27,29.
Discussion of credit position of Canadian governments from the standpoint of loan, trust and life insurance companies.	Dom.Mtg. & Invt.Assn., Pt.II,Ex.272,273;Ev. 6850.
Accumulation of small savings in life insurance, loan and trust companies is an important source of long term loans.	Ex.272,pp.4-6.
Need for maintenance of credit.	Ex.272,pp.6-8.
Dominion credit has been maintained so that bond issue has increased $600 M. since 1921, but annual interest payment is less.	Ex.272, p.9.
Canada has achieved greater reduction in interest charges than Australia, where method of forced refunding used.	Ex.272,p.10;Ev.6857-8.
Inter-relationship of Dominion and provincial credit.	Ex.272,pp.16-7.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE: (Cont'd.)

Dominion Public Finance. (Cont'd.)

Need of co-ordinating public finance, standardizing accounts, etc.	Ex.272,p.89.
Graphic analysis of federal income and expenditures.	Ch. de Comm.Montreal, Ex.343,pp.11-15.
Figures of Dominion revenues, expenditures and debts from budget speech 1937.	Montreal Bd.of Trade, Ex.342,pp.7-12.
Great increase in expenditures and debt and substantial reductions within near future not possible as controllable items are small.	Ex.342,p.12.
Cure does not consist in some small economy or closing a department.	Ev.8159.
Figures of revenues, expenditures and debts of all provinces.	Ex.342,p.14.
Figures of loans by Dominion to western provinces.	Ex.342,p.15.
Necessity of Dominion considering requirements of national defence, in the matter of any re-allocation of revenue sources.	Ev.7627-30.

Provincial Finance Generally:

Current provincial expenditures (all provinces) 1904 to 1935, showing totals, per capita and adjusted for cost of living.	Citizens Research Inst., Ex.267,pp.14-15.
Shifts in sources of provincial revenues - in 1904 no automobile or gasoline taxes, in 1935 these provided 48% of tax revenues.	Ex. 267,pp.29-30.
Discussion of provincial credit during the depression.	Dom.Mtg.& Invt.Assn., Ex.272,pp.13-15.
Inter-relationahsip of provincial and Dominion credit.	Ex.272,pp.16-17.
Graphic and statistical analysis of provincial finance.	Ch. de C.Montreal,Ex. 343,pp.19-22.
Provincial public debts - totals and per capita.	Ex.343,p.23.
Provincial costs of legislation (showing Quebec 2.4% cf. about 1.5% in others).	Ex.343,p.24.
Provincial costs of administration and government.	Ex.343,p.25.
Provincial costs of administration of justice.	Ex.343, p.27.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE: (Cont'd.)

Provincial Finance Generally: (Cont'd.)

Provincial costs of education, Quebec lowest.	Ex.343, p.28.
Revenues of province of Quebec showing receipts in Montreal district.	Ex.343, p.34.

Alberta Finance:

Details of expenditures for providing public services; $80 M. on roads- $28½ M. on educational buildings - $23 M. loss on railways to Peace River and Athabasca - $25½ M. on telephone system - $6½ M. on irrigation in drought areas, plus a contingent liability of over $5 M.	Ed.Ch.of Comm., pp. 16-17.
Decline in relative importance of subsidies to provincial revenues - in 1906 subsidy provided 72.3% of Alberta revenues, in 1936, only 10.7%.	Ed.Ch.of Comm., p.46.
Table showing chief sources of provincial taxation.	Ed.Ch.of Comm., p.46.
In 1906 per capita revenues and expenditures were $7.70 and $8.02, in 1936 were $21.61 and $23.76.	Ed.Ch.of Comm., p.47.
Of total provincial, municip and school district expenditures in 1934, 39% went to administration costs, public works, protection of person and property, 61% to all social services including education, relief, health etc. - costs of latter for province only increased from $293,000 in 1906 to $10½ M. in 1931 and to $6,950,000 in 1936.	Ed.Ch.of Comm.p.48.
Suggestion by representative of Edmonton Taxpayers Assn. that municips. and provincial governments had been very prodigal - with over-borrowing and over-expenditure.	Ev.6328.
There are 2,112 tax-collecting bodies in Alberta or one for every 138 tax-payers.	Calgary Bd.of Trade, Ex.249, p.1.

British Columbia Finance:

Province and municips. require more revenue to balance budgets - Province needs additional revenues of $10 M. per year - and this can only come from substantial increase in income taxes - effect of doubling the income tax would be oppressive.	Farris Br., pp.30-32.
Estimated provincial and municip.expenditures increased from $755,461 in 1872 to $51,685,000 in 1935-36 while subsidy fell from 30% to 3.1% of revenue.	Farris Br., p.8.
Great increases in cost of administration of justice, education, charitable objects, etc., all matters of clearly provincial responsibility since 1870.	Farris Br., p.9; Ev. 4953-62.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE: (Cont'd.)

British Columbia Finance: (Cont'd.)

Per capita increases in various services.	Ev.4965.
In 1937 revenues of the province for the second time in succession broke all previous records.	Vancouver Br.,Ex.182, p.8.
Investigation in 1932 of provincial finances by business men's committee, recommended restriction of government expenditures and reduction of members of legislative assembly from 48 to 28.	B.C.Bds.of Trade,Ex. 188,p.5.
Table of annual deficits or surplus in provincial budget.	B.C.Br.,p.178.
Deliberate budgetting for deficits.	B.C.Br.,p.200.
Total tax revenue of B.C. for 1935-6, $22,837,000.	B.C.Br.,p.179.
Non-tax revenue of $2,926,000.	B.C.Br.,p.180.
Individuals contributed $9,835,000.,industry $10,441,000., land $2,664,000.	B.C.Br.,p.181.
Table showing total expenditures of B.C., 1871 to 1937.	B.C.Br.,pp.237-241.
Table showing total revenues of B.C.,1871 to 1937.	B.C.Br.,pp.243-247.

Manitoba Finance:

Analysis of Manitoba Treasury Problem.	Part VII Man.Br.,Ev. 280 et seq.
Intentions at Confederation for financial relations.	Man.Br.,Pt.VII,pp.1-4.
Financial scheme unsound from the start based on four erroneous assumptions.	Man,Br.,Pt.VII,pp.4-6.
Statement of revenues and expenditures for selected years, 1895 to 1936.	Man.Br.,Pt.VII,Tables 1 and 2.
Original plan of finances worked reasonably well up to 1911.	Man.Br.,Pt.VII,pp.7-9.
Between 1911 and 1921 public debt charges, education and public welfare costs increased greatly.	Man.Br.,Pt.VII,pp.9-11.
Analysis of increase in public debt,1911-21.	Man.Br.,Pt.VII,pp.11-13.
Analysis of increase in public welfare expenditures, 1911-21.	Man.Br.Pt.VII,pp.13-15.
Analysis of increase in education costs, 1911-21.	Man.Br.,Pt.VII,pp.15-16.
Deficiency in budget for education.	Man.Br.,Pt.VII,pp.19-30.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE: (Cont'd.)

Manitoba Finance: (Cont'd.)

Expenditures on current account increased from $6.51 per capita in 1911 to $17.05 per capita in 1921.	Ev.317.
Direct taxation forced on Manitoba beyond anything contemplated in 1867.	Man.Br.,Pt.VII,p.17.
Period 1922 to 1937 covered by Bank of Canada report. (Need of reconciliation.)	Man.Br.,Pt.VII,pp.18-19.
Budget deficiency of about $1,100,000 annually in provision for education.	Man.Br.,Pt.VII,pp.19-30.
Budget deficiency of $50,000. for bldgs., $35,000. for labour legislation,etc. $1,161,000 for highways.	Man.Br.,Pt.VII,pp.30-33.
Provincial finances unable to provide minimum standards of social services in spite of aid by Dominion loans, guarantees and relief payments totalling $51¾ M.	Man.Br.Pt.VII,pp.37-38,91;Ev.361-2.
Present financial plan of Confederation won't work and will lead to provincial and municipal default.	Man.Br.,Pt.VII,pp.38-9.
No indication that it will work, even with return ofnormal conditions.	Man.Br.,Pt.VII,p.39.
Summary of main causes of Manitoba treasury problem.	Man.Br.,Pt.VII,pp.41-2.
Need to balance Manitoba budget - surpluses of past few years only apparent because of capital borrowings for relief, deficiencies in appropriations and emergency taxes.	Man.Br.,Pt.VII,pp.42-3.
Summary of submissions of Manitoba as to province's finance.	Man.Br.,Pt.VII,pp.71-3.
Outline of proposals to increase provincial revenue or decrease provincial expenditures.	Man.Br.,Pt.VII,pp.43-4.
Idea of enlarging provincial tax field could only be by allowing indirect taxation - would not produce enough to balance budget, would create overlapping taxes over whole field and would be disruptive of national unity.	Man.Br.,Pt.VII,pp.45-7.
Manitoba not opposed to subsidy assistance based frankly on fiscal need but doubts its practicability - desires more automatic arrangement.	Man.Br.,Pt,VII,pp.48-9.
Idea that Dominion retire from field of direct taxation not feasible.	Man.Br.,Pt.VII,p.50.
Manitoba thinks practical difficulties in way of Dominion making a sliding allowance	

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE: (Cont'd.)

Manitoba Finance: (Cont'd.)

based on disadvantages from federal policies.	Man.Br.,Pt.VII, pp.50-51.
No substantial reduction in general provincial government expenses possible.	Man.Br.,Pt.VII,pp.51-2.
Urgent need to reduce debt charges.	Man.Br.,Pt.VII,pp.52-3.
Dominion should assume larger share of costs of social services and relief.	Man.Br.,Pt.VII,pp.54-68.
Recent good crops have eased the situation, but fundamental weaknesses remain.	Man.Br.,Pt.VIII,p.4.
Manitoba submits that present financial plan of Confederation was unsound from the start and that a new plan, which will enable weakest province to discharge its responsibilities under changing conditions must be devised. Such plan cannot envisage inexpensive provincial governments without reasonable direct taxation. It must be such as to allow the government responsible for a function sufficient revenue to discharge that function.	Man.Br.,Pt.VII,especially at pp.44-5.

New Brunswick Finance:

Figures of bonded indebtedness. Later statement	N.B.Br.,p.14. Ex.358.
Municipal figures shown in Annual Report.	Ex.359;Ev.8576.
Statement of surpluses and deficits since 1917.	N.B.Br.,p.16.
Total provincial revenue for 1937, $7,869,000., of which about half, $3,419,000 went for interest on debt and retirement of debentures - about one-quarter went for education, old age pensions and public health.	N.B.Br.,pp.17-18.
Average family income in N.B.,$826.40 cf. $1700. in Ont and Quebec.	N.B.Br.,p.24.
Decrease since 1870 of number employed in manufacturing in N.B.,cf. rest of Canada.	N.B.Br.,p.25.
Coal industry and subventions claim.	N.B.Br.,pp.59-63;Ev. 8686-8713.
Fisheries claim.	N.B.Br.,pp.65-9;Ev. 8749-79.
Agricultural conditions.	N.B.Br.,pp.69-73;Ev. 8780-89.
Functions of N.B.Dept. of Federal Relations.	Ev.8790-94.
N.B.feels that a province in financial difficulties cannot be allowed to default	

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE. (Cont'd.)

New Brunswick Finance:

- Dominion must come to assistance by a loan in return for control of a part of the provincial finances.	N.B.Br.,p.8;Ev.8547-9.
Arrangement would be between Dominion and single province.	Ev.8550.
Figures of public debt - revenue & interest charges, etc.	N.B.Br.,pp.14-18;Ex. 358.
No provincial or municipal default in N.B.	N.B.Br.,p.19.
White Commn. rejected "fiscal need" and payment of recommended subsidy not a final settlement.	N.B.Br.,p.20.
Duncan and White Commns. reported N.B. expenditure had been frugal.	N.B.Br.,pp.20-1.
Claim of N.B. that Dominion has made extravagant expenditures on canals and St. Lawrence ports.	N.B.Br.,28;Ev.8608.

Nova Scotia Finance:

Nova Scotia unable to discharge, adequately and properly its present constitutional responsibilities from its present revenues or under its present taxation powers.	Ev.4169.
Situation should be met partly by relieving the province of certain of its responsibilities and partly by increased subsidies.	Ev.4171.
"Each province is entitled, if its administration be economic and its expenditures necessary and limited to subjects of provincial legislative competence and accepted governmental responsibility, to have at its disposal sufficient revenue or the means of reasonably raising the same, to balance its budget in the absence of some extraordinary and temporary circumstances".	N.S.Br.,p.16.

Ontario Finance:

Ontario provincial finance discussed.	Ont.Br.,Pt.II,pp.27-40; Ev.7523-7554.
States of revenue and expenditure on each tenth year, in totals, in percentages and in dollars per capita appear.	Ont.Br.,Pt.II,pp.37-39.
Totals of revenue and expenditure for each year since 1867.	Ont.Br.,Pt.III,Table 1.
(See explanation of this table)	Ev.7829-30.
Financial scheme of 1867 worked well to 1900, so long as philosophy remained.	Ont.Br.,Pt.II,pp.27-8.
In 1900 cost of government $1.75 per capita - no public debt and a surplus.	Ont.Br.,Pt.II,p.28.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE. (Cont'd.)

Ontario Finance: (Cont'd.)

Table showing total expenditures and percentages from 1867-1899.	Ont.Br.Pt.11,p.29.
50% of revenues from subsidies - 1.5% from provincial taxation.	Ont.Br.Pt.II,p.29.
Broadening of concept of functions of government in 20th century.	Ont.Br.,Pt.II,p.30.
Aid to development of resources, expansion of social services, railways.	Ont.Br.,Pt.II,p.30.
In 1920 cost of government $8.44 per capita, in 1930 was $18.95, in 1937 was $23.18.	Ont.Br.,Pt.II,p.30.
Increases in expenditure met by large increases in taxation from 22¢ per capita in 1900 to $16.90 per capita in 1937.	Ont.Br.,Pt.II,p.31.
Complete description of all Ontario taxes.	Ont.Br.,Pt.III,pp.1.-20; Tables 8 to 14.
Public debt of Ontario.	Ont.Br.,Pt.II,pp.31-33, 40.
Present budgetary position is satisfactory, but serious difficulties will arise through decrease in revenue from succession duties, and increased expenditures on education, social services, housing and on relief to municipalities.	Ont.Br.,Pt.II,pp.33-36.
Ontario believes it is not practical to transfer expensive social services to Dominion - it must relieve municipalities of their burdens, and therefore cannot give up any substantial revenue sources and must insist on its right to direct taxes.	Ont.Br.,Pt.II,p.35.
Change in balance of revenues and expenditures on natural resources - up to 1913 average of $860,000 per year profit; from 1913-20 a balance, from 1921 loss of $6,900,000 per year - illustrates change in whole basis of provincial public finance.	Ont.Br.,Pt.II,pp.50-1.
Originally intended province should have subsidies and revenues from national resources without need of resorting to direct taxation.	Ont.Br.,Pt.II,pp.45-49.
Ontario claims Dominion has encroached on its revenues by taxation of mining companies - thus defeating intention that natural resources should belong to province.	Ont.Br.,Pt.II,pp.50-5.
Of total taxes paid by mining companies in Ontario 72% to Dominion, 22% to Province and 6% to municipalities.	Ont.Br.,Pt.II,p.55.
Statement of Ontario expenditures and revenues on highways.	Ex.304.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE. (Cont'd.)

Prince Edward Island Finance:

Prince Edward Island prepared a model minimum budget which would on present revenues show a deficit of $600,000.	P.E.I.Br.,p.37-40;Ev. 4504-6.
Minimum reasonable standards of public service included, not necessarily the same as in other provinces.	Ev.4505.
Measures immediate fiscal need for probably ten year period.	Ev.4506.

Quebec Finance:

Statistics of provincial revenue, expenditure and debt in Quebec.	Montreal Bd.of Trade, Ex.342,p.17.
Per capita burden of provincial expenditures in Quebec lower than in other provinces, owing to larger social service provisions in others and larger ownership of public utilities.	Ex.342,p.18.
Relatively higher cost of legislation, administration and justice.	Ex.342,p.18.
Details of provincial taxation in Quebec.	Ex.342,pp.20-32.

Saskatchewan Finance:

Public Finance in Sask.	Part III of Sask Br., pp.19-73.
Prov. deficits for 8 consecutive years, totalling $21 M. apart from relief.	Ev.1253-4.
Contingent liabilities of about $10 M.plus possible liabilities for seed grain guarantees - assuming railway guarantees not called.	Sask. Br.,p.21.
Details of revenue and expenditures, with Sask. in a relatively strong position up to 1921.	Sask.Br.,pp.22-3.
Provincial telephone system acquired at cost of $11 M.	Sask.Br.,p.22;Ev.1277.
History of fiscal development 1921-29.	Sask.Br.,pp.22-26.
See also tables in Appendix for details of debt; treasury bills, contingent liabilities, etc. Details of capital expenditures 1929-37 - public buildings 3½ M. - highways $15½ M. - Sask. Farm Loan Bd. investment of $17 M. and interest, probable loss of $4 or $5 M. - telephone system without loss - Sask. Power Commn. without loss - guarantees of wheat pool operations without loss - Sask. Co-operative creameries - loss of about $1 M.	Sask.Br.,pp.26-32;Ev. 1281.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE. (Cont'd.)

Saskatchewan Finance: (Cont'd.)

Statements of provincial revenue.	Sask.Br.,pp.33-36;385.
Statements of provincial expenditure (80% goes to debt charges, education and public welfare)	Sask Br.,pp.35,37.
Detailed statement.	Sask.Br.,pp.387-96.
Sask. has made proper effort to curtail controllable expenditures as found by Jacoby Report. and Bank of Canada Report.	Ex.37)Sask.Br.pp.40-2, Ex.38)and 44.
Controllable expenditures in 1936-37 less than 16% of expenditures.	Sask.Br.p.43 (Table VII)
For details see tables in appendix	Sask. Br.,pp.387-96.
Only places to reduce substantially are on interest and social services.	Ev.1326,1328.
Possibilities of reduction in salaries of civil servants very slight. See also	Sask.Br.p.44. Ex.39 and 40.
Impossibility of building up cash reserves in good years, for bad.	Ev.1335.
Sask. asks assumption by Dominion of relief burden.	Sask.Br.p.46.
Mr. Davis says if Dominion took over relief and old age pensions and refunded debt, province would be within appreciable distance of a balanced budget.	Ev.1347.
Sask. attempts to estimate average position in future.	Sask.Br.p.306 et seq.
The average yr. estimated from examination of many yrs. production and price and found to be an average crop of 190 M. bus. and average price to farmers of 75¢ per bus.	Sask Br.p.306.
All yrs. from 1905 considered in production - war years 1915-20 excluded in price.	Ev.2077.
Projected budget leaves out needs of municips.	Sask. Br.p.307.
Tax yield estimated on basis of 1936-37 yield, in relation to an average crop.	Sask. Br. p.307.
Estimated revenues total $18,784,000.cf. $16,642,204 for 1936-37.	Sask.Br.pp.308-311; Ev.2089-93.
Estimated expenditures total $24,473,900 cf. $17,905,254 for 1936-37.	Sask.Br.pp.311-317; Ev.2094.
Debt retirement over a 30 yr. period contemplated.	Ev.2104-5.
Deficit of $5,689,900	Sask.Br.p.318.

PUBLIC FINANCE. (Cont'd.)

DETAILS AND STATISTICS OF DOMINION AND PROVINCIAL FINANCE. (Cont'd.)

Saskatchewan Finance: (Cont'd.)

Includes item of $2,300,000 for debt retirement over 30 yrs, plus all services now performed. Ev.2106.

With relief treated as a national responsibility and Dominion cancelling $42 M. treasury bills deficit is reduced to $3,681,000. Sask.Br.,p.318.

With relief assumed and refunding of debt at 3½% deficit of $2,800,000. Sask.Br.p.318.

If no debt retirement plan provided would bring budget into virtual balance. Ev.2107.

To achieve balanced budget need of more equitable division of revenues and assumption by Dom. of certain social services and all relief costs. Sask.Br.p.319.

Impossibility in a democracy of providing in good years for lean years. Ev.2080,2082-3.

Omission from budget of national resources award. Ev.2104-5.

Need of a substantial increase in subsidies and possibly a temporary subsidy for rehabilitation.

Description of the character and amount of taxes levied in Sask., constitutional difficulties and equity of taxation. Sask.Br.pp.74-126.

Limit of taxation has been reached and ills cannot be cured by any increase in taxation. Ev.1556;Sask.Br.105.

Tables showing combined prov. and municip. tax receipts for 1933 and 34 and burden expressed per capital and as percentage of net production - the latter being the highest of any province in Canada. Sask.Br.pp.106-7.

Compare figures for 1925,'26,'27. Ev.1577.

Sask. subscribes to general rule that responsibility for raising money should rest on the unit that spends it, subject only to special exceptions. Sask.Br.pp.16-7.

Lightening of burdens on provinces should be done by transfer of constitutional duties to Dominion. Sask.Br.p.17.

Balanced budget, although desirable is not the sole question - well-being of the people must be considered. Sask. Br.p.17.

Dominion assistance was necessary and will continue to be so until effects of past seven years have been removed. Dom.Mtg. & Invt.Assn., Ex.272,pp.22-4.

PUBLIC FINANCE. (Cont'd.)

THEORIES.

"It should be the desire of the provinces and the Dominion that the provinces shall be placed in a position that they shall be able to function within the measure of their jurisdictions without recourse to the Dominion government for financial assistance, other than in such measures as may be agreed upon." B.C.Br.p.iii.

"Each province is entitled, if its administration be economic and its expenditures necessary and limit to subjects of provincial legislative competence and accepted governmental responsibility, to have at its disposal sufficient revenue or the means of reasonably raising the same, to balance its budget in the absence of some extraordinary and temporary circumstances". N.S.Br., p.16.

Three methods possible to meet deficiency of provincial revenue (1) increased subsidies; (2) greater taxing power, especially for provincial income tax; (3) assumption by Dominion of responsibility for certain services. N.S.Br., p.109.

"The search for an equitable financial scheme for Canada as a whole, would have to take cognizance of the economic conditions in different areas, the comparative standards of living, the comparative expectations as to future development, the comparative need for certain services, or if one measure alone be taken, the comparative income possibilities and necessary expenditures of the various provincial governments." N.S.Br., p.83.

"Impossible nicely to adjust functions to financial resources - this is one of the weaknesses of a federation making it difficult to apply the principle of financial responsibility. But principle that it is a vicious practice for one government to spend what another raises may not be applicable to federations. Some disparity, e.g., as in case of customs revenues, is inevitable - and some redistribution of revenue must be accepted as inevitable in a federation. The various members of a federal union cannot operate in separate water-tight compartments." Quoted from Third Report Australian Grants Commission. N.S.Br., p.84.

The Jones Commission discusses the weakness arising from the assumption in the original financial arrangement that expenditures would increase with population. Instead they have increased under changed conceptions of the functions of government. Moreover, the cost of administration greatly diminishes in thickly populated districts as compared with sparcely settled districts. Quoted in N.S.Br., p.89-90.

Manitoba argues that on basis of self-interest alone, it is wise for industrial centres to preserve a depressed area from bankruptcy to preserve a future market. Man.Br., Pt.VII, p.58.

PUBLIC FINANCE. (Cont'd.)

THEORIES. (Cont'd.)

Mr. Hepburn (Ontario) suggests that the need for social services arises largely from the lack of a national economy that ensures a wide distribution of the proceeds of productive effort.	Ont.Br.,Pt.I,p.30.
Social service financing should not be worked out merely by increased subsidies from Dominion to provinces - there are dangers in surrendering greater taxing powers to the provinces - centralization of control is met by historical and economic considerations - only method is to adopt a "compromise in partnership".	Can.Welfare Council, Ex.380-B,p.35;Ev.9174.
Ontario quotes with approval Adarkar that tendency toward centralization is not desirable - results in neglect of social needs - should have de-centralization of finance for administration of social services.	Ont.Br.,Pt.II,pp.35-6.
Further quotations from Adarkar indicating the importance of transfer within a federation from richer to poorer districts.	Ev.7608
Adarkar's view that a federal government can legitimately discriminate between various states without violating formal or legal uniformity - tax system may be so devised as to fall more heavily on richer states.	Ev.8567-9
Equality between provinces is impossible - The provinces are fiscal entities and governments, like individuals, must learn to manage within their means.	Ont.Br.,Pt.1,p.11
Unsoundness of capitalizing deficits in period of economic recovery, especially relief deficits.	Montreal Bd.of Trade Ex.342,p.3
Increased public expenditures not necessarily a bad thing - may be useful if they produce services more economically publicly than privately and if they are not in advance of ability to pay for such services -	(Citizens' Research Ins.)Ev.6645,6650
Establishment of adequate and stable internal price level advocated -	Economic Reform Assocation,Ex.339
The "Hallatt" plan of issuing currency for internal governmental expenditures for housing and for liquidating debt.- the inflationary effect would be less damaging than the alternative of repudiation -	League for Economic Democracy-Ex.338. Ev.8028-76
Theories of public finance	British-Israel-World Federation,Br.,Ex.274
	Sound Money Economic System,Br.,Ex.30;Ev. 1106-1112.

PUBLIC HEALTH.

See also INDIANS and SOCIAL SERVICES.

(Note:- This section is divided into three sub-divisions. The first deals with the submissions indicating the nature and extent of provincial health services and suggestions as to jurisdiction over health matters generally; the second lists the general submissions on health matters made by national and other organizations; the third sets out the submissions dealing with health insurance).

PROVINCIAL HEALTH SERVICES.

Activities of Dominion and provincial departments described by Dom. Dep.Min. of Health and conclusion that services are distinct and there is no overlapping.	Ex.137;Ev.3820-34.
Province cannot alone deal adequately and efficiently with certain phases of public health on account of increased requirements and Province's limited tax capacity - there should be clear definition of responsibility - and federal aid in the financial burden through a re-organized Department of Social Security- grants in-aid should be given to local units, and for venereal disease work as formerly and for cancer - Dominion should provide medical aid to unemployed and unemployables.-	Alta.College of Physicians and Surgeons Ex.245
Dominion should care for mental cases, T.B, drug addicts, blind, deaf and dumb, and aged and infirm -	Ex.245,p.8
Difficulties of medical men in Alta -	Alta College of Phy. &Surg.(No.2.)Ex.246 pp.1-3
Alberta grant of 50¢ per patient per day- now 45¢ - in 1937 total of $440,000 -	Ev.6280-1
Danger of hospitals closing because of financial difficulties	Ev.6281-2
60.5% of patients in mental hospitals of Alta. from immigrants who are 36% of population -	Ev.6300
Should use doctors giving medical aid to unemployed to gather statistics -	Ev.6304
Dominion jurisdiction over health urged.	Ed.Ch.of C.p.52
Dominion should assume cost and admission of social services of hospitalization and health services.	Alberta Cities Ex.238,p.28
Provincial assumption of health costs assisted by Dominion grants.	Alta.Municip.Districts, Ex.242,p.8.
T.B. costs in Alta. are provided for a social service tax on land and municips. relieved of this cost.	Ex.242,p.8.
Power in Alta. municips. to make contracts with municip. doctors but not used exten-	

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

sively as in Sask.	Ev.6218.
Comprehensive Dominion-wide medical and public health service urged.	Alta.C.C.F.Clubs, Ex. 257, p.12.
Jurisdiction should remain with provinces but Dominion should assist in the performance of these functions, and should conduct research and make general plans and grants-in-aid.	B.C.Br., p.352.
Opinion of Dr. Weir (B.C.) as to jurisdiction in health matters. (See also Memo prepared by Dr.Weir)	Ev.5204-5217. Ex.223.
Close relation of health to education.	Ev.5206.
Central administration / of health matters tends to be costly, cumbersome and difficult -	Ev.5207.
Financial reason, and desire for uniformity of social services are in favour of greater centralization -	Ev.5208.
Administratively health services can be handled more efficiently by the Provinces being nearer the problem, and because of close relation with other provincial services-	Ev.5209.
Health insurance cannot be separated from other health activities -	Ev.5210-12.
Dominion should offer national leadership in health field, should lead in research, statistics, and expert advice -	Ev.5212-3,5215.
Dominion should attend to health problems of inter-provincial migration -	Ev.5213-4.
Dominion should also give conditional grants in aid to help certain services.	Ev.5215-6.
Dominion should also grant financial aid to Provinces in emergency -	Ev.5216.
Dominion should also assume full cost of unemployment relief medical services -	Ev.5217.
Work of B.C. Department of Health & Welfare described.	Memo B.C.Director Social Welfare Ex.191 pp.1-3,Ev.5446
Expenditure of Department about $517 - $117 for mental hospitals, T.B. services of $750,000, Mothers' allowances of $250,000 -	Ev.5446-7.
Work of Dominion in health services in B.C. described.	Ex.191 pp3-5. Ev.5447-8
Overlapping discussed.	Ex.191 pp.5-11.
Need of both Dominion and provincial activities in health matters- no general re-shuffling needed, possibly health services to war veterans should be provincial.	Ev.191,p.11,14.

PUBLIC HEALTH (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd)

Advantages of Province retaining major health responsibility-relation with other provincial activities and social services-avoidance of cumbersome administration from centralization. - Ex.191,pp.12-13.

Suggestion that Dominion should fulfill its responsibilities by buying provincial services. Ex.191, p.15.

Need of Dominion establishing for Indians uniform standards with those of Province. Ex.191,p.15-16. Ev.5460-3

Need of Dominion solution of health and welfare services to transients. Ex.191,pp.17-8. Ev.5465-6.

Need of co-ordination of Dominion depts. of welfare and to provide facilities in health and social services for consultation between Dominion and Provinces. Ev.5466-7

Dominion should either assume or give grants-in-aid for T.B, V.D., and mental disease cases. - B.C.Council of Women,Ex.206 p.2.

Details of public health expenditures and services in B.C. - B.C.Br.,pp.88-97.

Aid to hospitals from provincial and municps. to cover deficites about $1½ M per year - B.C.Br.,pp.89-91.

Cost of mental hospitals in 1936 over $1 M B.C.Br.,pp.91-3.

T.B. aid - B.C. Br.,pp.93-4.

V.D. treatment - during Dominion grant B.C. contributed about $25,000 per year-increase to $30,000 and in 1936-7 to $50,000 - B.C.Br.,pp.94-7.

Expenditures on public health services between 1911 and 1921 analysed. Man.Br.,Pt.VII p.13-5.

Budget deficiency in provision for health and public welfare. Man.Br.,Pt.VII pp.33-7.

Total of $282,500 additional each year required. - Ibid. p.37

Of this $100,000 is for disease prevention which would in long run decrease provincial liability. Ev.350.

Manitoba proposes Dominion contribute 50% of hospitalization and public health costs - Man.Br.,Pt.VIII p.55

Evidence of D.M. of Health - giving work of Dominion and provincial departments, and indicating difficulty of Dominion areas of responsibility-better if handled by Manitoba Dept.-e.g., Indians. Ev.728-36,Ex.13.

Value of Dom.depts. as a consultative branch - Ev.734.

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

Manitoba urgently needs capital expenditure of $835,000 to provide accomodation for care of insane -	Man.Br.,Pt.VII pp.34-5,43.
Manitoba proposes Dominion contribution of 50% to care of insane -	Man.Br.,Pt.VIII p.55.
Statement of conditions in N.B. as to health services.	N.B. Brief pp.39-44. Ev.8656-8685.
10 health districts,with m.h.o.'s employed by Province.	Ev.8656-7
Inadequate provision for sanitary engineering - public health nursing and child welfare health education and communicable disease control -	Ev.8659-68
Facts as to tuberculosis in N.B.-	Ev.8663-7
T.B. & Cancer control should be treated as national problems.	Ev.8665,8667.
Present expenditures for health matters. (Total prov. and municip., $743,000.)	Ev.8668-9-Ex.360.
Federal health activities in N.B. described -	Ev.8670-71A.
Provincial activities summarized -	Ev.8669-70.
No overlapping -	Ev.8671 A.
Indian Health -T.B. control in N.B. -	Ev.8671,8672-3.
Research in health matters should be by Dominion.	Ev.8675.
N.B. needs $300,000 annually to bring up to standards in other Provinces.	N.B. Brief p.43.
N.B. suggests that aid should be given by means of direct Dominion participation in health services- such participation to be arrived at after conference between the Dominion and the Province concerned, the aid not being necessarily uniform throughout Canada.	N.B. Brief p.6. Ev.8536 & 8538.
Local administration in health matters may be necessary. - but if Dominion jurisdiction should be Dominion administration - could do so by local boards -	Ev.8680,8685. N.B. Brief p.41.
N.B. suggests many aspects of public health not within provincial powers and should be Dominion responsibility under residuary powers -	N.B.Brief pp 39-40. Ev.8677-9,8683-5.
N.B. at present makes no provision for care of mental defectives -	N.B. Brief p.18
Each parish pays for support of insane -	N.B. Brief p.23

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

Large debts for care of insane owed by Gloucester and Northumberland Counties to N.B. government -	Ex.377,pp.16-17, Ex.378,pp.14-15, Ev.9085.
Costs might be met by a special luxury tax on liquor -	Ev. 9086.
Need in N. B. of cancer control facilities - should be treated as a national problem -	Ev.8667. N.B. Brief pp.42-3
N.B. was able to keep up V. D. clinics when federal grant ceased in 1931, but has not been able to extend the service - and there is urgent need of such extension.	Ev.8663, N.B. Brief p.42
In N. B. municipalities tax for T.B. costs - and it is necessary that Province assume this expense to relieve municps. -	N.B. Brief p.23
No T. B. provincial hospitals in New Brunswick -	Ev. 8658.
But Province contributes to T.B.hospitals -	Ev. 8659.
Diagnosis effective, but treatment facilities inadequate -	Ev.8663.
Last two years show increase in T.B. deaths-	Ev.8663.
600 new cases discovered only 361 hospitalized -	Ev.8664.
Municipalities unable to bear T.B.costs -	Ev.8664.
Could reduce T.B. deaths to 1/4 in 15 to 25 years with proper treatment -	Ev.8665. N.B.Brief p.42
T.B. a national problem -	Ev.8665
Present expenditures for health matters-	Ex.360.-Ev.8668-9 (total prov.& municip. $743,000)
Rapid growth in problem in N.B. - should be treated as a national problem, like leprosy.	Union of N.B.Municips., Ex.375,pp.2-3.
Table showing costs in various N.B.municips.	Ex.375,p.11.
Occurs in newer and expanding portions of province most heavily.	Ev.9059-60.
Cost of prevention, care and treatment should be assumed by Dominion.	Ex.375,p.8.
Present situation in N.B. is beyond capacity of either municips. or the province to handle.	Ev.9075.
Serious problem of T.B. in Gloucester & Northumberland Counties - largely due to lack of bed accommodation and lack of funds, large arrears owed to N.B.Government - is a problem beyond capacity of municips.	Ex.377,pp.12-16;Ex. 378,pp.12-14.

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

Delay in giving early treatment because of expense.	Ev.9084-5.
Should be treated nationally.	Ev.9085.
Costs of T.B. control might be met by a special luxury tax on liquor.	Ev.9086.
In New Brunswick 95% of T.B. patients in hospitals - 85% of insane patients and large amounts in other hospitals paid for by public funds.	Union of N.B.Municips., Ex.375,p.6;Ev.9061-2.
Should be Dominion control.	Ex.375,p.8.
Definition of Dominion and Provincial activities in Nova Scotia in health matters.	Ev.4131.
No overlapping.	Ev.4130.
Hospital support greater than in most other provinces.	Ev.4132.
Per diem allowance is 30¢ applicable to all patients.	Ev.4133.
Medical work among Indians.	Ev.4134.
Anti-tuberculosis work in Nova Scotia.	Ev.4135-38.
Dominion Dept. of Health is of real value in Nova Scotia - should be continued especially as to research.	Ev.4143.
Nova Scotia estimates that to bring Dept.of Public Health into proper allignment $500,000 additional is needed.	N.S.Br.,138.
(Note in evidence p.4078 the estimate is $650,000., which may include additional sums for mothers' allowances and old age pensions).	
Nova Scotia requires better provision for treatment of insane.	Ev.4232-3.
Still uses county method of care, need of fewer and more efficient institutions supported by a larger unit than the municipality.	Ev.4253-4;Union of N.S.Muncips.Br.,pp. 11-12.
Municipalities of Nova Scotia require relief from burden of supplying health services - especially hospitalization for indigent poor.	Ev.4251-3.
Deficiency in Nova Scotia services in general health matters.	Ev.4254.
Ontario provincial assistance to hospitals.	Ont.Br.,Pt.III,Tables 18-a1;Ev.7687-96.
Overcrowding in hospitals.	Ev.7690,7695.
New building at Port Arthur (800 patients) and at St. Thomas (1500 patients).	Ev.7693.

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

Pasteurization law and necessity therefor.	Ev.7695.
Satisfactory arrangement for providing medical care to relief recipients - province pays doctors a per capita allowance through Medical Assn.	Ev.7696.
Full statement of divisions and functions of Ontario Health Dept.	Ex.319,pp.1-21.
Efficiency of public health depends on efficiency of municipal unit.	Ex.319,pp.22.
Functions of federal Health Dept.	Ex.319,pp.23-4;Ev. 7890-3.
No conflict between two departments.	Ex.319,p.26.
Semi-annual conferences.	Ev.7899,7902.
Fixed per centage of tax rate should be earmarked for health.	Ex.319,p.1;Ev.7904.
Entry into treatment field, in diabetics and cancer sufferers, raises difficult question of whether governments should provide treatment.	Ex.319,p.26.
Matters requiring clarification between Dominion and Ontario Depts.	Ex.319,pp.29-33.
Dominion should take over control of all poisons and clarify matters.	Ex.319,pp.29-30.
Ditto for narcotics.	Ex.319,pp.30-31.
Need of Dominion making provision for insane convicts.	Ex.319,pp.31-33.
Grants-in-aid for Dominion for special health problems, national diseases like T.B., and to aid provinces with limited funds.	Ex.319,p.27.
But Ontario mainly self-sufficient.	Ev.7905.
Health of Indians in Ontario.	Ev.7895-6.
In Ontario the primary responsibility for enforcing health legislation is given to municipal bodies - effectiveness of control measures depends on efficiency of these municipal units.	Ont.Dept.of Health, Ex.319,p.22.
Need to have administration of public health closely related to educational health work.	Ev.7892.
Municipal unit is too small especially in an epidemic - provision in Ontario for combination of several municips. for health purposes.	Ev.7894-5.
In Ontario tuberculosis is on the increase - need of much greater preventive work - travelling clinics - former failure of municips. to assume costs and resulting lack	

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

of treatment - province now assumes entire cost of cases found by travelling clinics.	Ev.7693-5.
Pasteurization law - and necessity.	Ev.7695.
Work of division of Ontario Dept. of T.B. Prevention.	Ex.319,p.10.
Details of building program and provincial contributions in Ontario for care of insane.	Ont.Br.,Pt.III,Table 18,Ev.7687-96.
Special hospital for T.B. mental cases.	Ev.7690.
Costs of hospitalization per capita to Ontario municips.	Ont.Muncip.Assn.,Ex. 281,pp.17-18.
Greater share of costs should be borne by Province.	Ex. 281,p.24.
Health services of a large city extend beyond city limits.	Toronto Br.,Ex.284, pp.7-8.
Need of governmental contribution.	Ex.284,p.8.
Toronto expenditures on hospitals, etc.	Ex.284,pp.17-21.
Prince Edward Island has only the meagrest public health service.	P.E.I.Br.,p.29;Ev.4474.
Method of Dominion discontinuing its health service and thus avoiding all possible overlapping would not be feasible - Dominion should extend rather than curtail its public health work.	Ev.pp.4474-5.
Dominion should take over the field of communicable and preventable disease.	P.E.I.Br.,pp.45-6; Ev.4516-7.
Tuberculosis treatment greatly needed - Province contribues about $30,000. per year to provincial sanitorium.	Ev.4563-4.
No great demand in P.E.I. for health insurance.	Ev.4564.
Health services in P.E.I.described.	Ev.4577-81.
No overlapping in health services.	Ev.4581.
Prince Edward Island contributes about $10,000. per year to four hospitals.	Ev.4447.
No special contribution to treatment of indigent patients.	Ev.4448.
High ratio of infant mortality in Quebec.	League for Women's Rights,Ex.345,p.7.
Claim for provision of health services to schools under Dominion Dept. of Health.	Protestant Teachers of Quebec,Ex.347,pp. 6-8.
Public health expenditures quinquennially from $6,259 in 1911 to $191,640 in 1937.	Sask. Br.,p.392.

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

Need of $4 M. expenditure in new institutions and of $472,000 increase annually.	Sask.Br., pp.280-1.
Because of expense of treatment, the well-to-do and the indigent are better off than those of moderate incomes.	Sask.Br.p.281.
Saskatchewan pays hospitals $416,000 in 1937 - 50¢ per day per patient whether indigent or not.	Ev.1313,1958.
Additional provincial payment to hospitals in drought area of 75¢ per patient per day.	Ev.1959.
Saskatchewan needs new mental hospital for 1200 beds - two existing hospitals seriously over-crowded - cost of new hospital $3½ M.	Sask.Br.p.280½Ev. 1953-5.
Municipal doctor in 67 townships in Sask. 76 municipal doctors serving 26% of rural population.	Ev.1389-90. Sask.Br.p.281.
Health services contracts supervised by Health Service Board.	Ev.1397;Sask.Br.p.48.
System of municipal doctors is working well.	Ev.1398.
Possible interference with health insurance scheme by municipal doctor system.	Ev.1412-3.
Hospitals either municipally owned or R.C.	Ev.1497.
Problems of providing medical care and hospitalization in Sask. cities.	Union of Urban Municips. Br.Ex.49,p.11;Ev.1505-8.
Supervision of municipal doctors schemes.	Sask. Br., pp.281-2.
Combination of curative and preventive service.	Sask.Br., p.282.
Average cash earnings of doctors in drought area for two years $27 per month.	Ev.1959-60.
Provincial assistance to doctors in drought area.	Ev.1959-60.
Statement by Minister of Health as to system of municipal doctors.	Ev.1998-2000.
In Saskatchewan T.B. patient pays nothing - province provides sanatoria and pays $1.00 per patient per day to anti-tuberculosis league which operates-$1.25 per patient per day is made up by municipalities.	Ev.1413-4;Sask.Br.p.283.
Municipal arrears of $600,000. to $700,000.	Ev.1414.
Saskatchewan has lowest B.B. mortality in the world.	Ev.1955-6.
Indian reservations are focal points for T.B. infection - Dominion should continue to pay costs but province should administer health services to Indians.	Memo Sask.Dept.of Health,Ex.77.

PUBLIC HEALTH. (Cont'd.)

PROVINCIAL HEALTH SERVICES. (Cont'd.)

Dominion conditional subsidies for venereal disease prevention discontinued leaving province to continue.	Sask.Br.p.276.
Details of Dominion contributions.	Ex.58.
In 1931-32 Dominion gave $8,372., province $18,738, total $27,111 - discontinued 1932; In 1936-7 Saskatchewan spent $22,925.	Ev.1842.
Details of expenditures by Saskatchewan since 1932.	Ex.59.
Indians are focal points for venereal diseases and while Dominion should continue to be financially responsible, province should administer health services.	Memo Sask.Dept.of Health, Ex.77.
No actual overlapping in public health services in Saskatchewan but division of responsibility between province and federal departments is not clear,.e.g., with federal Departments of Public Works and Indian Affairs.	Memo Sask.Dept. of Health,Ex.77.

GENERAL SUBMISSIONS:

Submissions as to public health matters by	Can. Medical Assn.,Ex. 103;Ev.2982-3031.
Historical development of medical science since 1867.	Ex.103,pp.6-9.
Need of Dominion giving more virogous leadership in public health field.	Ex.103,p.9.
A medical research council should be established as part of National Research Council. (Already under way)	Ex.103,p.10. Ev.3027.
Should be a Department of National Health - apart from Pensions Department - with all medical activities (including penetentiaries, Indians and food inspection).	Ex.103,pp.10-11;Ev. 3024.
Dominion should assume responsibility for health of casual and chronic unemployed.	Ex.103,p.11.
Ontario method of providing 35¢ per capita per month administered by Ontl Medical Assn.	Ev.3004.
Not uniformly applied in other parts of Canada.	Ev.3005.
Need of providing adequate hospitalization for indigents - including transient indigent.	Can. Hospital Council Br.,Ex.104.

PUBLIC HEALTH. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Deaths from T.B. in 1936, 6,763 - highest rates in Quebec and Maritimes, which contributed 56% of death.	Can. Tuberculosis Assn. Br., Ex.117.
Indians with 1% of population had 11% of T.B. deaths - no fall in death rate in Canada.	Ex.117, p.3.
Canada has no national plan of T.B. control.	Ex.117, p.4.
Diagnosis is well done.	Ex.117, pp.5-6.
Treatment facilities not adequate.	Ex.117, pp.6-7.
Require two beds per death - Dominion should give grants-in-aid to provinces where need is greatest.	Ex.117, p.13-14.
Need of work among Indians.	Ex.117, p.14; Ev.3409.
Need of Dominion leadership in health matters and discussion of the problems of providing adequate dental care.	Can. Dental Assn., Ex. 330; Ev.7975-95.
Lack of adequate nursing facilities, particularly in outlying districts.	Can. Nurses' Assn., Ex. 331; Ev.7995-8012.
Recent survey in Ontario discloses need of more nursing services.	Ev.8004-6.
Provision of nursing services inadequate - Victorian Order of Nurses could, with financial aid extend its services.	Victorian Order of Nurses Br., Ex.388; Ev. 9389-9398; also Ex.389.
Cost of illness in Canada about $300 M. annually.	Health League, Ex.382, p.3; Ev.9271.
Relatively high sums spent on cure, compared to those spent on prevention.	Ex.382, p.4; Ev.9271.
About half of illness is preventable.	Ex.382, p.4; Ev.9272-3.
Value of Dominion-Provincial co-operation in health matters proven by V.D. control.	Ex.382, p.6.
Rural health needs have been neglected.	Ev.9278; Ex.382, p.7.
Activities of Inter-Provincial Conference of Health Ministers.	Ex.382, p.10.
Need of Dominion leadership for health activities.	Ex.382, p.11; Ev.9280-B.
But responsibility might rest as at present, with aid on model of V.D. control.	Ev.9288.
Estimate of 100,000 cases of venereal disease under treatment in Canada and possibly 100,000 not reported - new cases about 85 per 100,000 of population each year.	Health League, Ex.382, p.6; Ev.9277.
Dominion aid for V.D. control should be re-established.	Ex.382, p.12.

PUBLIC HEALTH. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Hospitals, as they do not confine their services to the local municip. should be supported or more liberally contributed to, by central governments.	Ont.Assn.of Real Est. Bds.,Ex.98,p.18.
Dominion should contribute to health education.	B.C.School Trustees, Ex.183,p.1.

HEALTH INSURANCE:

Urges need of thorough survey before any system of health insurance instituted.	Can.Med.Ass.,Ex.103; Ev.3006-3031.
Certain principles laid down.	Ex.103,pp.14-16.
Suggestion that ideal scheme would be national,but not very definite view - and should be leftuntil suggested survey is made.	Ev.3016.
Cannot help as to where jurisdiction should be.	Ev.3022.
Need of survey, examination of chance of voluntary schemes being successful and need to avoid interference with private hospitals.	Can.Hospital Council Br.,Ex.104.
Need of further study before health insurance scheme commenced - lack of knowledge of extent of dental needs.	Can.Dental Assn.,Ex. 330,pp.12-13.
Need of complete survey before health insurance begun.	Can. Nurses Assn.,Ex. 331,pp.7-8.
C.M.A. suggests when this is introduced should be on a national basis and under national supervision.	Ex.89,p.1.
Provincial schemes would create overlapping, expense and inefficiency.	Ev.2373.
It is essentially a Dominion matter to avoid discrimination between industries in different provinces.	Ev.2374.
Should be on contributory basis - with provision for inclusion of "workers on their own" and under Dominion administration.	Can.Welfare Council, Ex.380-B,p.13;Ev. 9177-8.
Administration under Dominion Social Ins.Bd.	Ex.380-B,pp.17-20;Ev. 9178-82.
Non-contributory aid still necessary - should be provincial.	Ex.380-B.,pp.20-28; Ev.9182-90.
Dominion Social Insurance Bd. would not build up health services but would use existing services.	Ev.9196-7.
Discussion of difficulties in combining insurance health benefits and non-contributory health benefits in one system.	Ev.9198-9204.

PUBLIC HEALTH. (Cont'd.)

HEALTH INSURANCE: (Cont'd.)

Contributory health insurance advocated - with provision for non-contributors.	Montreal Assn.of Soc.Workers,Ex.350,p.14.
Insurance scheme recommended to be compulsory within certain income limits.	Welfare Council of Toronto,Ex.295,p.40.
Dominion should have jurisdiction over health insurance.	Trades & Labour Cong., Ex.106,p.17.
Dominion should assume full responsibility for health insurance.	Communist Party,Ex. 401,p.41.
Need of national health insurance.	Ex.401,pp.47-51.
Growing demand in Alberta for state medicine - provincial jurisdiction with Dominion financial aid suggested.	Alta.Municip.Dis.,Ex. 242,pp.10-11.
A limited scheme of health insurance should be provided by Dominion, provinces and municips. jointly with needed research into general health insurance scheme - health insurance should be concurrent with unemployment insurance and should have Dominion assistance.	Alta.College of Phy. & Surgeons,Ex.245,pp.7-8
In 1935 Alberta Health Ins. law passed, but not operative - contribution 5/9, 2/9 and 2/9 by individual, employer and state - freedom of choice of doctors provided.	Alta.College of Phy. & Surgeons,Ex.246,p.4.
When health insurance comes should have Dominion assistance in organization, Dominion financial assistance, but should be administered chiefly by province.	Ev.6307.
British Columbia has passed a health insurance act and established a Commission but the Act is not yet in operation - Scheme is contributory and does not contemplate provincial contribution.	Ex.223;Ev.4956.
Dr. Weir (B.C.) believes health insurance should be provincial - as it is impossible to divorce it from general health services - e..g., emphasis on preventive medicine - need of adjustment to provincial needs in different provinces.	Ev.5210-5212.
Health insurance should be contributory.	Ev. 5215-16.
Need of a federal survey before a health insurance scheme should not interfere with immediate B.C. scheme and may have been used to delay B.C. scheme. (Memo of Dr.Weir)	Ex.223.
Dominion /Jurisdiction advocated and need of national health insurance scheme - not in interests of country to have great differences in social service through provincial jurisdiction.	Greater Vancouver Youth Council,Ex.205.
Dominion can establish health insurance more effectively and economically than provinces,	

PUBLIC HEALTH. (Cont'd.)

HEALTH INSURANCE; (Cont'd.)

and should have jurisdiction but not to hamper provincial experimentation - provincial administration under Dominion supervision.	B.C.Council of Women, Ex.206,p.2.
If Dominion inaugurated a health insurance scheme, its administration in Manitoba could be undertaken by Man. Dept.of Health.	Ev.735.
Manitoba's view, not however fully considered, is that it would be well to have Dominion responsible for health insurance.	Ev.1152-3.
New Brunswick has not considered question of jurisdiction in health insurance.	Ev.8681.
Question has not arisen acutely in Nova Scotia, but their view it should be under Dominion control and on a contributory basis.	Ev.4139-40,4226.
A small private scheme exists in Cape Breton.	Ev.4141.
Would allow concurrent power over health insurance.	Ev.4142.
In Ontario demands for health insurance have not come before the provincial government.	Ev.7902.
A number of voluntary schemes under Medical Assn.	Ev.7801-2.
No great demand in P.E.I. for health insurance.	Ev.4564.
In Sask. a considerable demand but at present impracticable because municips. cannot carry their share.	Ev.1414.
But see conclusion that municips. can't bear the burden of state medicine and health ins. is the only solution.	Sask.Br.p.71.
Experience with Anti-Tuberculosis League - heavy arrears by municips. - illustrates difficulty with any provincial health ins. scheme - should be national.	Sask.Br.p.283.
Sask. Min. of Health outlines views on health ins. - great increase in expense of treatment - difficulties of any provincial scheme;federal scheme advisable but administration should be under provincial depts. of health with federal supervision;should be contributory 5/9 by individual, 2/9 by employer, 2/9 by state - but not feasible now for farmer to contribute his share - panel system of doctors suggested.	Ev.1964-98;Ex.65.
Possible difficulty created by Sask. system of municipal doctors.	Ev.1412-3.
State medical service should be contributory, but in Sask. municips. could not pay their share.	Ev.1413.
Strong demand for system of state medicine - need of federal contribution at the start at least.	Sask.Assn.of Rural Municips.Ex.52,pp.4-5; Ev.1638-9.

PUBLIC HEALTH. (Cont'd.)

HEALTH INSURANCE: (Cont'd.)

Federal responsibility for health services and health insurance urged.	Municip. of Mantario, Ex.53,p.5.

PUBLIC LANDS.

New Brunswick repeats a claim made to the White and Duncan Commissions that other provinces had received accessions of territory byt N.B. had not.	N.B.Br.,p.53-4;Ev.8801.
See White Commn. Report.	Ex.145,pp.15-17.
Claim supported by	St.John Bd.of Trade, Ex.369,pp.21-23.
Discussion of acquisition of Hudson Bay Co. lands by Dominion.	Ev.8950-3.
Prince Edward Island claims special consideration because of unique land question - difficulty with absentee landlords - at Confederation Dominion loaned P.E.I. $800,000 to buy out landlords - interest at 5% = $40,000. deducted annually from subsidy of $45,000. - from 1873 to 1891 collected on average less than $40,000 per year from purchasers.	Ev.4414-6;P.E.I.Br., pp.9-10;Ev.4422-3.
Recognized by both Duncan and White Commns.	Ev.4423.
If fiscal need of 1938 is recognized claim for land allowance wiped out.	Ev.4432.
Land transaction further explained on cross-examination.	Ev.4551-4.

RAILWAYS AND TRANSPORT.

See also HIGHWAYS.

(Note: This section is divided into three subdivisions; the first covers submissions concerning the national railway problem; the second lists all general representations as to railways, other means of transport, special provincial claims and statistics as to transportation facilities; the third deals with freight rates.)

NATIONAL RAILWAY PROBLEM:

Proposal that railways should be amalgamated and discussion thereon.	C.M.A.Pt.VII,Ex.270, Ev.6756-6821.
Need of a positive policy as to transportation deficits stressed.	Citizens Research Ins.Ex.267,pp.108-9.
Financial problems of Dominion-Provincial relations greatly aggravated by existence of an unsolved railway problem.	Invt.Dealers, Ex.108,p.11.
Commission should recommend the necessity of resolute and constructive action to solve the railway problem.	Can.Ch.of Com. Ex.394,p.4.
No specific recommendation made.	Ev.9536-8.
Need of investigation by federal govt. to see what progress has been made toward reduction of unnecessary costs along lines of Duff Commission and what further economies are possible.	Ed.Ch.of C.p.62.
Elimination of duplication on transcontinental trains by use of provincial trains suggested.	B.C.Bds.of Trade, Ex.188,p.9.
Some form of railway unification is inevitable.	B.C.Eastern Bds.of Trade, Ex.189,p.3.
Two systems should be placed under one operating control at earliest possible date; Ottawa has delayed because of fear of political consequences.	Halifax Bd.of Trade Br.,Ex.159,p.2. Ev.4310-4313.
Estimated saving from $40 M. to $75 M. per year.	Ev.4311.
So dangerous should be tackled at once.	Ev.4313.
Deficits in Maritimes on C.N.R. are largely self-inflicted by reason of use of Halifax instead of St. John a distance of 167 miles further on the National Transcontinental line and 207 miles further on Intercolonial line.	St. John Bd.of Trade, Ex.369.
Only a small section of line from McGiverey Junction to St. Johns would require improvement.	Ex.369,pp.10-13.
This suggestion discussed.	Ev.8955-8978.
Apparent support for railway unification, but no specific recommendation.	Ev.8939.
Need of solution of problem of railway deficits, along lines suggested by Duff Commission.	Toronto Bd.of Trade, Ex.268,pp.27-9.

RAILWAYS AND TRANSPORT. (Cont'd.)

GENERAL SUBMISSIONS:

History of Intercolonial Railway.

Maritime Railway history outlined - Intercolonial intended at Confederation to have strategic purposes - 250 miles longer - never intended as a commercial undertaking - Duncan Commission found rate conditions satisfactory to 1912 but from 1912 to 1927 changes placed undue burden on Maritimes and recommended a reduction of 20% on all freight originating or terminating in the Maritimes. — Maritime Trans.Com. Br.Ex.366,pp.i to iii.

Maritime Freight Rates Act 1927 implemented these. — Ex.366,pp.iv.and v.

Duff Com. finding that I.C.R. could not operate profitably. — Ex.366,p.vi.& vii.

Many defunct rys. added to I.C.R. system since 1929. — Ev.8864-5.

Basis of claim that I.C.R. built for strategic reasons. — Ev.8895.

See Maritime Freight Rates Act. — N.B.Br.p.101.

Historically Maritimes most active in promoting I.C.R. — Ev.9036.

Early attempts in Maritimes to get a railroad. — Ev.9040-44.

Wanted it through St. John River Valley not 250 miles longer than necessary. — Ev.9046.

Suggestion that National Transcontinental scheme was a conscious attempt to implement the earlier transportation intentions and this also failed. — Ev.9053.

Claim that Dominion has spent $156 M on U.S. railway facilities. — N.B.Br.p.112.

See statement. — Ex.371.

N.B. asks that I.C. Railway should not be centralized but should be operated from Monction with power to grant rates to encourage and promote industries and fairly regulate trade between the provs. — N.B.Br.p.57,59,117.

It is contrary to scheme of Confederation that I.C.R. should be operated as a commercial undertaking by someone other than Dominion Government. — N.B.Br.p.117-8, 120-1.

Hudson's Bay Railway.

Sask. argues this railway has never been given a fair trial and should be used with development of port facilities and subsidization of insurance rates until route is in operation. — Sask.Br.p.327.

Three resolutions advocating utilization of Hudson's Bay Railway - separate management from C.N.R. — LePas Bd.of Tr.Ex.85.

RAILWAYS AND TRANSPORT. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Pacific Great Eastern Railway.

B.C. suggests that a moral obligation rests on C.N.R. to absorb the P.G.E. railway in its system, or that the two railways should absorb P.G.E. by agreement. B.C.Br.p.353.

Statistics of debt assumed by B.C. re P.G.E. B.C.Br.pp.196-7.

P.G.E. Railway privately planned in 1912 with traffic agreement with Grant Trunk Pacific, province guaranteed railway and ultimately had to take it over; traffic agreement lost when G.T.P. taken over by C.N.R. and other outlet to Vancouver used - total prov. investment $78 M. now a small operating profit - should be taken over by C.N.R. system or by joint management of C.N.R. and C.P.R. Farris Br.pp.34-7. Ev.5143-5154 B.

In letters in 1934 and 1935 Pattullo states Dominion should not take over full investment of prov. in P.G.E. but replacement value of $35 M. suggested. Ev.201,Ev.5568,5570.

T.& N.O. Railway.

Railway does not now pay interest on capital but is paying off debt guaranteed by prov. at $100,000 per month. Ev.7529.

Issue of £1,200,000 treasury bills in 1904 to build railway. Ont.Br.Pt.II,p.31.

On Ont. investment, railway has only paid average of 1.97% since 1914, figures of income and loss from T.& N.O. given. Ont.Br.Pt.II,p.32.

now treated as a non-interest bearing investment. Ev.7534.

Great contribution to Canadian economy made by Ont. in T. & N.O. investment in promoting employment and gold production. Ont.Br.Pt.II,p.33.

Alta. spent $23 M. up to March 31, 1937 in providing railways for Peace River and Athabasca areas. This is net loss to prov. after sale of railways to C.N.R. and C.P.R. jointly. Ed.Ch.of C.p.17.

Total of 32 M. acres in 3 prairie provs. and 13,120,000 acres in Alta. given to railways. Ed.Ch.of C.p.17.

Agreement between Dom. and C.P.R. gave tax exemption to subsidy lands for 20 years and its other property was to be exempt in perpetuity. Ed.Ch.of C.p.20.

Prov. of Man. exempts all railway lands from municipal taxation - special railway tax based on earnings yields prov. $600,000 per year. Winnipeg Br., Ex.19,p.13,Ev.935.

RAILWAYS AND TRANSPORT. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

N.B. contends Dominion under obligation, based on Resolution 66 of London Resolutions to improve trade with the West - failure to establish adequate port facilities.	N.B.Br.p.92.
Need of expanding port facilities at St. John.	St. John Bd.of Trade, Ex.369,p.13.
N.B. claims excessive amounts spent on canals.	N.B.Br.pp.92,112-3, Ex.373.
Clearly recognized at Confederation that there was to be canal development.	Ev.9030.
N.B. questions whether canal transport cheaper than rail if proper charge made for use of canals.	Ev.9031.
Necessity that conpetition with Erie Canal be met.	Ev.9033-4.
N.B. says, however, amounts spent were out of proportion to amounts in Maritimes.	Ev.9035.
Ont. attempts to allocate C.N.R. deficit to regions according to the tonnage of freight originating in each region.	Ont.Br.Pt.II, pp.19-20.
Criticism of this method.	Ev.7491-5.
Note that before 1928 in years of good crops deficits were negligible.	Ev.7494.
Alternative method of allocating deficit according to miles of track, gives even larger share of deficits to Prairies.	Ev.7797,Ex.314.
Railway deficits in West regarded as an offset to cost of tariff (per McQueen).	Ont.Br.Pt.II,p.83-4.
P.E.I. claims better communication with mainland, under terms of union providing for "continuous communication".	Ev.4336-4340, Ev.4375-79.
difficulty as to bus and truck traffic from the Island.	Ev.4340-2.
Inadequate harbour facilities on P.E.I.	Ev.p.4342-5.
Freight rates on potatoes.	Ev.4346-7.
Statute in 1901 provided for additional subsidy of $30,000 per year on account of alleged non-fulfillment of the terms of union.- has been paid.	Ev.4566.
Difficulties of P.E.I. and suggestion of a tunnel raised.	Mar.Trans.Com. Ex.366,p.20.
Enormous expense of such a tunnel.	Ev.8892.
Description of railway system in Sask. - statistics as to mileage etc. - relation to population distribution.	Sask.Br.pp.131-2.

RAILWAYS AND TRANSPORT. (Cont'd.)

GENERAL SUBMISSIONS: (Cont'd.)

Details of Sask. railway guarantees.	Ev.1265-6.
In effect railways are exempt from prov. and municipal taxation in Sask., the C.P.R. through its charter and the C.N.R. to provide equal treatment.	Sask.Br.pp.83-7, Ev.1557-59.
Payments by railways in lieu of taxation.	Sask.Br.p.92.
Constitutional difficulties as to railway taxation in Sask, and details of arrangement made with railway companies.	Sask.Br.pp.103-4.
Table showing total taxes collected from railways 1909 to 1935 in Can. and in Sask.	Sask.Br.p.114.
Possibility of taxing C.N.R. suggested.	Ev.1587-8.
Licensing of commercial vehicles is now prov. and is interlocked with provincial registration and motor vehicle fees - for Dom. to take over would involve inefficiency unless Dom. also collected prov. fees - difficulties also in fixing of fees for all Can. because of variation in transportation costs.	Memo.Dept. of Highways,Sask.Ex.76.
Dominion should have power to regulate and co-ordinate all classes of transportation.	Trades & Labour Cong. Ex.106,p.18.
A commission to co-ordinate all transportation facilities suggested.	Ch.de C.Montreal, Ex.343,p.37.
Dominion cannot legislate as to through traffic on a provincial railway. Montreal and Montreal Street Railway Case (1912).	Man.Br.II,p.18.

FREIGHT RATES:

History of I.C.R. - Duncan Commission - Mar. Freight Rates Act. 1927 and Duff Commission.	Mar.Transp.Com.Br. Ex.366,pp.i.toVii.
Bulk of goods produced in Maritimes are basic products, with low value and high density, and cannot bear high freight rates.	Ex.366,p.1.
Motor competition especially in Ont. and Que. disrupted rate relationships established by Mar.Freight Rates Act and partly nullified benefits.	Ex.366,p.2.
Holding that only remedy is cancellation of competitive rate of prejudice shown.	Ev.8867-8,Ex.366,p.2. Ev.8903-7.
Application of M.F.R.Act to allow Railway Bd. to certify rates from time to time.	Ex.366,pp.5-6.
Comparison of competitive rates in Maritimes and in Central provs.	Ev.366,p.8.
Difficulty arising from competitive rates in Maritimes terminating at end of navigation and disadvantage in competition with industries having competitive advantages all the year round.	Ex.366,p.9,Ev.8875.

RAILWAYS AND TRANSPORT. (Cont'd.)

FREIGHT RATES: (Cont'd.)

To reduce rates in Ont. without corresponding reduction for N.B. is just the same as erecting a tariff against N.B.	Ev.8876.
Statistical comparison of rates in Ont. and in Maritimes.	Ex.366,p.10-11, Ev.8877-8, Ex.366,pp.12-15, Ev.8879-81.
No reductions in Maritimes to maintain previous rate relation.	Ex.366,p.12.
Summary and conclusions of Maritime Transportation Commission Brief.	Ex.366,pp.16-20, Ev.8882, Ev.8900-02.
Nullification of effect of M.F.R.Act.	Ex.366,p.16.
From 1912-1926 adverse effect from increases in Maritimes, since 1926 adverse effect from decreases in Central prov.	Ex.366,p.17.
Reasons for increases 1912-26 were representations from Ont. and Que.	Ev.8899-See Ex.408.
Need to consider freight rates in conjunction with tariff policy. tariff forces movement east and west - prices in N.B. - Ont. prices plus freight - hence main cost of I.C.R. is borne by Maritimes.	Ex.366,pp.19-20.
Argument is that readjustment should be made regardless of cost, to the position established by M.F.R.Act.	Ev.8900-03, Ev.8910, N.B.Br.pp.109-10.
Was intended the Maritimes should be able to get into market of Ont. and Que.	Ev.8913.
Correspondence showing reason for increase in rates in 1912.	Ex.408.
Two schedules of rates affecting Maritime freight rate position.	Exs.409.410.
Excessive freight rates after 1912 led to depletion of industrial activity in Maritimes and centralization in Ont. and Que.	N.B.Br.,p.49.
N.B. suggests most practical method of compensating for tariff disabilities would be adjustment of freight rates to permit N.B. producers to have access to Ont. and Que. markets.	N.B.Br.p.51, Ev.8747-8.
Similar to Crows Nest Pass Agreement.	N.B.Br.p.51, Ev.8748-9.
N.B. claims Maritime Freight Rates Act made most inadequate provisions for excessive rates after 1912.	N.B.Br.p.55.
Duncan Commission Report quoted.	N.B.Br.pp.55-6.
N.B. claims allowance for loss from excessive rates between 1912 and 1927.	N.B.Br.p.57-8.

RAILWAYS AND TRANSPORT. (Cont'd.)

FREIGHT RATES: (Cont'd.)

Also that recommendations of Duncan Commission as to import and export rates and as to greater powers to Bd. of Ry. Commissioners and inter-prov. trade statistics should be carried out. N.B.Br.p.57.

Changes in rates since 1927 have destroyed benefits of Maritime Freight Rates Act. N.B.Br.p.58-9.

See also N.B.Br.pp.91-2.

Rates on I.C.R. not expected to provide interest on cost of construction and even if costs of operation created undue load on trade, rates should be reduced to allow encouragement of maritime trade. N.B.Br.pp.109-110.

Coal subventions in the form of freight rate reduction - a 30% reduction of freight rates for an all rail haul to Ont. and Que. N.B.Br.p.60, Ev.8692.

Cost of Dom. (assuming this reduction) for assistance to N.S. industry in 1937 was $1¾ M. N.B.Br.p.60.

Figures of Dom. assistance to N.S. and N.B. industries. Ev.8695.

N.B. complains also of difficulty of competing with N.S. coal mines because of high freight rates within the province. Ev.8697-9.

Railways should purchase their N.B. requirements of coal in N.B. N.B.Br.p.62.

Ask recommendation that C.N.R. purchase at least 200,000 tons in N.B. Ev.8710.

N.B. claims that excessive freight rates prevent marketing of potatoes in Ont. and Que. N.B.Br.p.71.

And that freight rates on feed for pigs to N.B. is almost as great as rates on feed to Denmark. N.B.Br.pp.72-3.

Support of recommendation that rates available before 1912 on I.C.R. should be restored. St. John Bd. of Trade - Ex.369,p.10.

Reference Maritime Freight Rates Act as only seeking to restore the pre-1912 relativity of rates and to compensate for the 250 mile longer haul because the railway was built for strategic reasons. N.S.Br.pp.93-4.

N.S. submission only in rough outline, leaving it to Maritime Bd. of Trade, N.S.Br.pp.100-105. Ev.pp.4026-4030.

Duncan Commission found railway was to afford two-way transport between Maritimes and rest of Canada and was 250 miles larger for strategic reasons - found extra cost of 250 miles should be borne by Dominion. Ev.p.4028.

Maritime Freight Rates Act was introduced to implement report. Ev.p.4028.

RAILWAYS AND TRANSPORT. (Cont'd.)

FREIGHT RATES: (Cont'd.)

Duncan recommended 20% reduction in rates on Intercolonial Lines. See preamble to Act.	N.S.Br.p.103.
Recent decision of S.C.C. may have nullified Act.	Ev.p.4029.
Contention of N.S. that if a competitive rate is lowered in other parts of Canada - the Maritime rate should be lowered so as always to preserve the relationship intended by Act.	Ev.p.4029.
Disabilities of Alta. arising from transportation and freight rates.	
Argument is that Alta is at the apex of Canada's freight rate structure, that a comparison of rates with other places indicates an absurdly high rate which is reflected in the cost of incoming commodities and a diminution of return on outgoing commodities - should be a complete and comprehensive reexamination of freight rate structure - present situation gives Alta. a right to compensatory adjustments in other directions.	Ed.Ch.of C.pp.28-35, Ev.6053-73.
Freight rate disabilities of Alta. emphasized.	Municip.District of Alta.Ex.242,p.5. United Farmers of Alta.Ex.255,p.16. Alta.C.C.F.Clubs, Ex.257,pp.7-9.
B.C.submission that owing to freight rate structure, B.C. pays higher transportation costs than her geographical position will justify - the rate structure being built on what the traffic will bear.	B.C.Br.p.289-313, Ev.5176.
B.C.'s exports to eastern Can. require relatively low freight rates, her imports from eastern Can. can and do bear higher rates, hence B.C. consumers pay higher rates than eastern Can. consumers.	B.C.Br.p.292,299, B.C.agitated for lower eastbound rates Ev.5848-9.
Protest against discriminating freight rates on farm seeds from the Prairie provs.	C.C.F.(B.C.Section) Ex.210,p.3.
Sask. contention as to freight rate disabilities.	Sask.Br.pp.203-23.
Freight rates can be added in price of mfd. goods, but wheat sells at world price.	Sask.Br.p.204.
Cost of transportation insurance and handling of 35 cents a bus.	Sask.Br.p.204,211.
Ont. has lower rate structure than Sask because of water competition made possible through nationally built canals.	Sask.Br.p.205.
Wheat rates in Can. lower than in U.S.under Crow's Nest Pass Agt.	Ev.1740-1.
Grain and flour rates.	Sask.Br.pp.210-12.

RAILWAYS AND TRANSPORT. (Cont'd.)

FREIGHT RATES: (Cont'd.)

Rate structures in various regions.	Sask.Br.pp.205-210.
Assumed mileage of 290 miles Winnipeg to Port Arthur instead of 420 miles gives full advantage to Winnipeg, less advantage to Sask.	Sask.Br.p.208, Ev.1742-3.
Importance of Sask. to Canadian railways. C.P.R. 1906 to 1920 net earnings on western lines - $388½ M. on eastern lines $174. M.	Sask.Br.p.212. (Other figures also given)
Amalgamation of railways might increase costs.	Ev.1747.
Large Canadian capital investment in Sask. railways - greatest per capita mileage in Canada.	Ev.1748-50.
Comparative prices in Sask. and Ont.	Sask.Br.pp.214-5.
Suggestion that all articles under tariff protection be sold at uniform price in Canada.	Sask.p.215.
Comparison of commodity rates.	Sask.Br.pp.216-20.
Sask bearing undue burden in comparison with the other parts of Canada.	Sask.Br.pp.221-3.
Recommendation for adjustment of freight rates.	Sask.Br.p.332.
Transportation costs (including insurance and handling) of 35 cents per bus. from Sask. to Europe.	Ev.1700.
Rate from Regina to Fort William 13½ cents per bus.	Ev.1701.
Adjustment of freight rates urged.	Regina Bd. of Trades Ex.66,p.9.
Special rates on wheat, lower than those in U.S. - difference of about 15 cents per 100 lbs. or 9 cents per bus.	Ont.Br.Pt.I,p.28.

REAL ESTATE.

As to Exemptions see TAXATION - EXEMPTIONS.

As to Municipal Problems generally -

see MUNICIPAL PROBLEMS.

ALBERTA:

In Alta. cities real estate provides from 80% to 90% of revenues.	Alta. Cities Br. Ex.238,p.8.
In Edmonton and Calgary 93% of education costs charged to real property.	Ex.238,p.13.
Destructive effect of taxation on real estate values.	Ex.238,pp.20-1.
Levy on real property should be limited to cost of services to real property - other municipal services being provided by personal taxes.	Ex.238,p.29.

REAL ESTATE. (Cont'd.)

ALBERTA: (Cont'd.)

In 52 towns 55.4% of total expenditure went for services which did not benefit real estate.	Ev.6188.
For statistics as to property taxation.	Br.of Alta.towns and Villages,Ex.241.
Need of more flexible scheme of taxing the productive incomes of the people as land values cannot continue to carry burden of social services.	Alta.Municipal Districts,Ex.242.p.12.
Land should not be required to finance activities of the state that do not increase the value of property.	Alta.Youth Congress-Ex.243.p.4.
Burden of education up to 92% on real estate.	Alta.Teachers Assn. Ex.245.p.1-2.
Heavy incidence of taxation on property - total per cap.prov.and municip.tax on property $23.10.	Ed.Ch.of C.pp.48-9.
Load of taxation, tax forfeitures, burden of social services, particular disability through universal franchise in Edmonton and Calgary to all citizens regardless of payment of taxes; every elector should pay a tax;real estate should not only be taxed for expenditures which give direct benefit to property - British system of assessment on annual value rather than capital value, and taxation paid by occupant discussed.	Edmonton Taxpayers Assn. Ex.248.
Protest against impossible situation of levying 85 to 90% of municipal taxes against real estate - relief should be given by allowing municipal wage tax and provincial sales tax.	Calgary Bd.of Trade, Ex.249,p.2,Ex.249,p.3
General complaint against high real estate taxes - influence of relief vote in elections-loss of property to cities - crippling of bldg. industry - need of relief of land from social services.	Calgary Bldrs.& Suppliers,Ex.253.
Protests against increase in number of taxes for different purposes levied against farm lands - accumulation of tax arrears prevents effective land settlement policy.	United Farmers of Alta. Ex.255,p.13.
Statement of real property taxation and assessment in Calgary - decline in volume of tax collections and accumulation of arrears -shrinkage of city's tax base and in numbers of property owners.	Calgary Property Owners Assn.Ex.251, Ev.6370-84,Ex.251,pp.1-7
Right to vote for all persons over 21 in Calgary,lack of tax consciousness.	Ex.251,pp.7-8.
No slump in real est.in England during depression,nor in bldg.	Ex.251,p.12.
Shortage in homes but no building being done.	Ex.251,pp.19-20.
Assessment should be on revenue-producing value.	Ex.251,p.24.

REAL ESTATE. (Cont'd.)

ALBERTA: (Cont'd.)

Should be statutory limit of 30% of capital value.	Ex.251,p.24.
Should restrict tax to services beneficial to real property.	Ex.251,p.24.
Public utilities Bd. controls the validity but not the propriety of municipal borrowing.	Ev.6383.

BRITISH COLUMBIA:

B.C. government believes limit of yield on land taxes has been reached.	B.C.Br.p.226.
Prov. land tax on unorganized land only - about ½ of 1% tax on valuation of land with an exemption of $1,500 for improvements.	(B.C.Govt.evidence) Ev.5093-4.
Real estate in B.C. an unsatisfactory base on which to raise municip. revenue - 90% of revenues so derived from real property taxation.	Municip.of B.C.Br. Ex.181,Ev.5267.
Real estate should bear only cost of services properly chargeable and rendered to land.	Ex.181,p.1, Ev.5277,5285.
Tax levied on real estate is no measure of services rendered to persons.	Ex.181,p.1.
Education, hospitalization and social services should be met by other means than a tax on real estate.	Ex.181,p.5,Ev.5295.
Objection that many services, such as unemployment relief, hospitalization and education are not properly a municipal obligation.	City of Vancouver Br. Ex.182,p.2.
Advisability of tying increased real estate taxes to increased income taxes.	Ev.5299.
In vancouver 85.8% of revenue from real estate taxation.	Ex.182,p.7.
Deficit of $3 M. in 1937 budget.	Ex.182,p.7.
Need to dissociate burden of school taxation from ownership of land.	B.C.School Trustees Br. Ex.183,p.2.
Inelasticity of real estate taxes should only tax sufficient to defray costs of services to real estate. Harper Report 1933 not implemented - continued reversion of land to city for taxes - assessments fell down $26 M in 1910 to $18½ M in 1938.	Vict.Ch.of Commerce, Ex.202,pp. 3-6.
Problem of suburban growth where wealthier citizens live to escape taxation.	Ev.5578-80.
Unfair burden on real estate, discouragement of construction.	Vanc.Real Estate Exchg.Br.Ex.199,p.4, Ev.5516-28.
Vancouver has acquired properties assessed at $15 M. and there is $10 M in tax	Ex.199,p.4.

REAL ESTATE. (Cont'd.)

BRITISH COLUMBIA: (Cont'd.)

Actual sales of 47 properties for $251,000 assessment of $311,000.	Ev.5521-2.
Most of municipal voters are not property owners.	Ex.199,p.5.
Unemployment,part of education costs, and health and welfare services should be taken over by senior government.	Ex.199,p.8.
Governments should not pay municipal taxes.	Ex.199,p.8.
Suggestion of sales tax for relief purposes and costs of higher education.	Ex.199,p.9.
Dominion assumption of social services and provincial share in education costs, will relieve burden on real estate.	B.C.Council of Women, Ex.206,p.3.

MANITOBA:

Figures of municipal assessments, 1936 -	Man.Br.Pt.VI,p.11.
Figures of Population, Assessments, taxes, tax arrears and debenture debts.	Man.Br.Pt.VI,p.24.
Main source of municipal levy is tax on land.	Ev.244.
Lower assessments in Winnipeg have reduced tax base.	Man.Br.Pt.VI,p.21.
34% of area of Winnipeg owned by the City.	Man.Br.Pt.VI,p.21.
About 85% of burden of educational costs in Man. borne by local units, whose revenue almost entirely from real estate.	Man.Br.Pt.VII,p.21.
Land is so heavily burdened that a large amount is forfeited for taxes and recovery of building trades is impossible.	Man.Br.Pt.VII,p.59, Man.Br.Pt.VIII,pp.26-7.
Man. has sought to relieve situation by reducing prov. taxes on land from $2½ M. in 1921 to $664,000 in 1936 and proposes to eliminate such taxes altogether.	Man.Br.Pt.VIII,pp.26-7.
Has also written off municipal drainage and other debts.	Ev.561-2.
Urgent necessity of relieving the tax burden on real estate - should not have services imposed by prov. govt. e.g. education costs determined by prov. and local school board without municipal control.	Winnipeg Bd.of Trade, Ex,17,p.2.
Land taxes have proved inadequate - example given of a typical municipality- increasing levies, arrears, and tax sales.	Union of Man.Municips. Ex.18,pp.5-6.
Real estate taxes were 92% of revenues in 1936. Assessments dropped from "288 M. in 1915 to $194 M. in 1937 - tax arrears $12 M.- Standstill in bldg. industry - should not be more than 25 mills and local improvements	Wimnipeg Br.Ex.19,p.9, Ex.19,pp.9-10.

REAL ESTATE. (Cont'd.)

MANITOBA: (Cont'd.)

At present real estate is taxed to the limit.	Ex.19,p.10.
Municipalities should be relieved of Municipalities Commissioner's levy on land.	Ev.939,Ex.19,p.19.
Of Winnipeg's income, 92% in 1936 was raised from taxation - 32,000 property owners and 75,000 tenants - 96,000 people gainfully employed.	Winnipeg Real Estate Board Br.Ex.9,p.1. Ev.568-9.
Variation in classes which own homes - property in itself no measure of ability to pay.	Ev.570.
Only portion of taxes shiftable to tenants.	Ex.9,p.2,Ev.571.
Various uncorrelated taxing bodies, no way of making aggregate tax what property can bear.	Ex.9,p.4.
Neither logic nor equity in charging 92% services to a group comprising 32,000 out of 224,000 people.	Ex.9,p.8,Ev.602.
Estimate of total taxes in Can. of $200 per year per capita - property owner in Winnipeg starts with $295 per year for city taxes alone.	Ev.572-3.
Charts showing trend of property tax has not followed that of production or value of Canadian business.	Ex.9,p.9.
Abandonment of property by owners shown on map.	Ex.9,p.11.
Analysis of investment of $5,920,540 in 1928 in representative, diversified properties would have had return of only 2% from 1928-1936 with no allowance for depreciation.	Ex.9,pp.9-18,Ev.608.
In Winnipeg, 92% of cost of education - a total of $2,989,500 in 1936 is raised by a levy on land.	Br.of Wpg.School Bd. Ex.24,p.1.
School costs in Man. are 85.1% collected from municipalities which has imposed undue burden on land.	Man.School Trustees, Ex.25,pp.9-12,14.
Need of relief from oppressive land taxation.	Greater Wpg.Youth Council, Ex.28,p.5.
Property owners in Winnipeg total 33,000 and there are 80,000 tenants.	Wpg.Home & Property Owners Assn.Ex.31, Ev.1114-23,Ex.31,p.1.
Unequal and unfair system of taxation cripples bldg. industry and destroys desire for home ownership - causes abandonment of property.	Ex.31,pp.1-2.
Should remove costs of relief and social services from real estate.	Ex.31,p.3.
Compare with Manchester where only 51% of revenue from property tax.	Ex.31,p.3.

REAL ESTATE. (Cont'd.)

MANITOBA: (Cont'd.)

Mr. Major points out a number of ways in which Man. has attempted to relieve taxation burden on land.	Ev.1129-32.
Burden on real estate in suburban or "dormitory" municips. Reduction in assessment from $6,481,000 in 1921 to $877,580 in 1937 - municipalities now own 66% of total area or 56% of assessed value of taxable land - taxes are $133.10 compared with $35.71 for Winnipeg per $1,000. of equalized assessment.	Rural Municip.of St.James, Ex.21.

NEW BRUNSWICK:

In St. John, N.B. real estate bears about 65% of tax burden, balance made up of income taxes, personal property and business taxes.	St.John Br.Ex.367,p.5.
Impossible to obtain reasonable return on investment - vacancies increasing - rents have lowered and assessments have decreased.	Ex.367,p.8.
Insufficient new building and excessive demolition.	Ex.367,p.9.
Loss of rentals from bad collections in St.John during depression estimated at $500,000.	Ev.8927.

NOVA SCOTIA:

Burden on real estate in Nova Scotia is at maximum and in some cases beyond what it should be.	Ev.4193.

ONTARIO:

Ont. believes lower real estate taxes are necessary to meet the housing problem.	Ont.Br.Pt.II,p.34.
The present tax is excessive and retards the bldg. of low-priced houses.	Ev.7543.
Considerable relief already given by Ont. govt. assuming certain municipal burdens.	Ont.Br.Pt.II,p.35.
Ont. agrees with municipal contention that real estate is over-taxed to pay for services not connected with real estate, and that something must be done to assist municipalities to relieve burden, and will do so if Dominion gives relief through abandonment of income taxes and taxation on natural resources.	Ev.7691.
Ont. govt. believes it is socially important to encourage home owning.	Ev.7745.
Rural taxation averages about 30 mills on average farm of $6,000 or about $180. tax charge.	Ev.7266-7.
Figures of real property assessment in Ont.	Ont.Municip.Assn. Ex.281,pp.2-5.
Withdrawal of power to levy income tax placed greater burden on real estate.	Ex.281,pp.12-4.

REAL ESTATE. (Cont'd.)

ONTARIO: (Cont'd.)

Burden of taxation on real estate shown by growth of tax arrears.	Ex.281,p.22.
Social services and education costs have reduced realty values, and has deterred investment and building.	Ex.281,p.23.
Details of Ontario situation affecting real estate:	Ont.Assn.of Real Est. Bds.Ex.98,Ev.2730-73.
Real estate bearing more than its fair share of tax burden, high taxes have discouraged home ownership, retarded construction and investment, created agitation for government housing and created artificial assessments.	Ex.98,p.4.
Taxation becomes confiscatory beyond a certain limit.	Ex.98,p.6.
Relief for unemployed or unemployables should not be paid by real estate.	Ex.98,pp.8-9.
Argues that real estate pays both capital levy and income tax.	Ex.98.pp.10-13.
Danger of unjust enrichment to recent buyer of real estate if taxes suddenly reduced suggested by Prof. Angus.	Ev.2743.
Government housing schemes unnecessary if taxation reduced.	Ex.98,p.5,p.14.
Estimate that tax on real estate in England about 30 to 35% of ours.	Ev.2758.
In some U.S. - a statutory limitation of 15 mills.	Ev.2759.
Assessment based on antiquated sale values - especially heavy on vacant land.	Ex.98.p.15.
Do not suggest, however, assessment on rental value.	Ev.2750.
Trend away from home ownership - figures for Toronto given.	Ex.98,p.15,Ev.2761.
Exemptions of govt. owned properties creates burden.	Ex.98,p.15.
Cost of secondary education should be removed from real estate.	Ex.98.p.16.
Municipalities should have share of license fees and gasoline taxes.	Ex.98,pp.20-1.
Cost of hospitals and social services, including unemployment relief should not be municipal.	Ex.98,p.18-9.
Relief of burden on real estate should be given by Dominion grants in aid of education allocated to public and separate schools in inverse ratio to the assessment.	Ont.Sep.School Trustees, Ex.400.

REAL ESTATE. (Cont'd.)

ONTARIO: (Cont'd.)

Toronto revenue collected over 91% from real estate.	Toronto Br. Ex.284,p.6.
May not be able to restrict real estate taxes to services for real estate.	Ev.7139.
In Toronto less than 100,000 taxpayers out of a population of 600,000.	Ev.7141.
Toronto council agrees that building is being retarded by high real estate taxation and agrees with submission of National Construction Council.	Nat.Construction Council,Ev.7154.
Burden of welfare services has fallen on real estate, has reduced the number of home owners and has retarded construction.	Toronto Bd.of Trade, Ex.268,p.51.
Relief of real estate urgently needed, by relieving municipalities of costs of social and welfare services.	Toronto Bd.of Trade, Ex.268,p.60.
Analysis of real property taxation - its effect on building enterprise and its social consequences in respect of home ownership, flight of capital from investment in land, collapse of municipal revenues.	Toronto Property Owners, Ex.285, Ev.7159-7212.
Tenant does not always pay the taxes.	Ex.285,p.2.
Analysis of effect of taxation on two Toronto business blocks.	Ex.285,pp.10-21.
Discussion of advantages of English tax system.	Ev.7210-12.
Problems discussed and protest of excessive taxation made.	Home Builders Assn. of Toronto, Ex.288.
Province should collect amusement tax for payment to municipalities.	Ex.288,p.6.
Province should rebate a portion of gasoline and motor taxes.	Ex.288,p.6.
Protest against municipal business tax.	East York Business Men, Ex.286.
Effect of excessive taxation on real estate in East York.	Ev.7224-8.

PRINCE EDWARD ISLAND:

P.E.I. farm taxation is .4% for province and .45% for school district and results in less than $50 on a $5,000 farm.	Ev.4439.
Assessment for taxation purposes is about 2/3 to 3/4 of actual value.	Ev.4499.
Statute labor still in force in P.E.I.	Ev.p.4501.

REAL ESTATE. (Cont'd.)

QUEBEC:

Montreal real property inadequate basis for municipal taxes - discourages new building and home ownership.	Montreal Bd.of Trade, Ex.342,p.4.
Real property transfer taxes in Que. discourage lending of money and should be abolished.	Ex.342,p.28.
Montreal collects over 50% of revenue from real property tax.	Ex.342,p.35.
Real property taxes amounted to 62% of total tax revenue.	Ex.342,p.40.
Details of rates and nature of real property taxes in Montreal.	Ex.342,pp.38-40.
Need of revision in assessment methods.	Ex.342,pp.40-41, Ev.8166-9.
Statement of difficulties of owners of real estate.	League Montreal Property Owners, Ex.346.
Moratoria and housing acts are only palliatives.	Ex.346,p.8.
Taxation should be based on gross revenue rather than assessment.	Ex.346,p.9.
Occupants should also pay taxes.	Ex.346,p.9.
Tax exemptions should be abolished.	Ex.346,p.10.
Provs. should have power to fix the rates of mortgage interest.	Ex.346,p.10.
Municipalities should not contribute to unemployment relief.	Ex.346,p.10.
Dominion Housing Act, unfair competition to property owners, and should be repealed.	Ex.346,p.10.
Property owners of homes only 18% in Montreal. 75% in Toronto.	Ev.8331.

SASKATCHEWAN:

Real property bears 99% of Rural taxation, 73% in villages, 80% in towns, and 90 % in cities.	Sask.Br.p.61.
Average tax on ¼ section of farm land $27.40 for municipal, school, and public revenue.	Ev.1458.
Plus hail and telephone rates - $60. per ¼ section.	Ev.1459.
Examples of tax burdens in a number of city and town properties - to show lack of return from such investments.	Sask.Br.p.62-3.
Abandonment of properties because of tax burden.	Ev.1466.

REAL ESTATE. (Cont'd.)

SASKATCHEWAN: (Cont'd.)

Real property bearing too large a share of burden of taxation.	Sask.Br.p.71,Ev.1485.
Sask. feels it should withdraw from land taxation or use proceeds to equalize taxation between municipalities.	Sask.Br.p.71, Ev.1486-7.
See Sask. Br.p.83 for details of public revenues tax - collections given.	Sask.Br.p.91.
Municipal services should be limited to services for land and bldgs.	Union Sask.Urbans, Ex.49,pp.16-7, Ev.1537-39.
Saskatoon has taken over 32% of area of city for non-payment of taxes.	Ev.1532.
Sole right to tax land and freedom from imposition of new services on municipalities should be preserved in B.N.A.Act.	Ex.49,p.19.
Illustrations of property in Moose Jaw showing relation of taxation and net rentals.	Ev.1552-4.
Burden of taxation on real estate is excessive - 87.1% of taxation in Regina levies on land - 79.9% of Regina revenue from taxation - thus 70% of revenue derived from land taxation. - destruction of real estate values - small No. of tax payers in municipal elections - unfairness of levying social services on real estate - relief should be given by removal of responsibility rather than additional tax powers.	Regina Bd. of Trade, Ex.66,pp.4-5.
Support for this argument given - City has taken over 32.62% of total area of city with loss of $2,200,000 tax arrears less $850,000 from resales - tax arrears over $3 M.	Saskatoon Bd. of Trade, Ex.67,pp.4-7.
Relief of real estate effected through increase in income taxes.	Ev.2030.

GENERAL SUBMISSIONS:

Figures of revenues to municipalities from realty taxation.	Citizens Research Ins.Ex.267,p.31.
Realty taxes should be reserved to municipal field and a share of educational costs up to 50% and of welfare costs should be taken from municipalities.	Ex.267,p.31.
Depression has produced great difficulties but necessary to go back 15 years to see if real estate too highly taxed; has been improperly taxed through unproper assessments.	Ev.6653.
Need of protection, if municipalities relieved of certain costs to see that municipal expenditures do not expand so that real estate really not relieved.	Ex.267,p.95.

REAL ESTATE. (Cont'd.)

GENERAL SUBMISSIONS:

English system of taxation more difficult to apply and may not be suitable for Canada - instead more skillful assessment under present system should be made.	Ex.267,pp.100-102, Ev.6675-6.
Because of increased municipal responsibilities, real property (to which in 1867 most muncipal services were devoted) is no longer an adequate base of taxation.	Can.Fed.of Mayors, Ex.113,p.28.
Arrears of taxes on real property steadily mounting - in some cities larger than current tax levy.	Ex.113,p.30.
Urgent need to relieve burden on real estate - costs of unemployment relief should be assured by Dominion and part of costs of education should be removed, tax should bear same relation to earning power and tenant should directly pay a portion of the taxes.	Can.Ch.of Com. Ex.394,p.6.
Adaptation of English system to relieve taxation when income from property falls suggested.	Ev.9550.
Discussion of problems affecting real estate.	Dom.Mtg. & Invest.Assn. Ex.272,pp.66-8.
Effect of unduly high realty taxation on construction industry.	Nat.Construc.Council, Ex.282,Ev.7069-7095.
Income of real estate, rather than capital value should be taxed.	Ex.282,p.20.
Tax on real estate should be reduced by costs of education and social services.	Ex.282,p.20.
Decline in home ownership in Toronto.	Ev.7078.
Building societies in Great Britain described.	Supplement of Nat. Construc.Council, Ex.283.
Support of education by real estate is unfair. Home owners should not have to bear 80 to 90% of education costs - a wider tax base needed for good of both homes and schools.	Can.Teachers Fedn. Ev.2897.
Larger tax on land value (apart from bldgs.) to give to govt. a greater share of the economic rent advocated.	Br.of Single Tax Assn. Ex.105, Ev.3031-84.

REFUNDING OF DEBT.

See PUBLIC DEBT.

REGIONAL DISABILITIES.

See also FEDERAL POLICIES.
NATIONAL INCOME AND WEALTH.
RAILWAYS AND TRANSPORT - FREIGHT RATES.

REGIONAL DISABILITIES. (Cont'd.)

(Note:- This heading does not include the effect on the various regions of Canada of tariff or monetary policies for which see FEDERAL POLICIES, supra. It includes special claims put forward by provinces or regions to establish some special disabilities).

Exceptionally high cost of govt. owing to B.C's. physical features.- especially highways, public works, education, police, and health services.	Farris Br.p.10.
Referred to in previous submissions to Dominion by B.C.	B.C.Br.p.13,p.15.
Cost of govt. on a per cap. basis said to be over 9 times average for others.	B.C.Br.p.15.
B.C. argues that federal fiscal policy has built up industries in Ont. and Que. - the other provs. have advantages in the home market - but B.C. is compelled to buy in a protected market and sell in an unprotected one.	Farris Br.p.22.
B.C. argues that an examination of B.C's. barter terms of trade indicates an unfavourable trade position in comparison with eastern Canada.	B.C.Br.pp.276-289.
B.C. trades in two markets, one protected and the other unprotected and B.C. has to do more work to pay for mfd. goods from eastern Canada than it would if free to purchase in markets to which it sells.	B.C.Br.p.289.
Manufacturing - B.C. is 3rd prov. in Canada but only $92 M. in B.C. compared with $669 M. in Ont. in 1935. - mainly production of partly mfd. goods not sold in Can.	B.C.Br.pp.54-6.
Rigidities in the price structure of the Prairies; income of wheat producers on the prairies, is subject to a number of fixed costs for freight etc. and hence whole shock of fall in price must be borne by produce. Hence, an added reason for Dominion social services.	Man.Br.Pt.VIII, pp.24-5.
Decrease in income and employment on prairies following construction era,	Man.Br.Pt.VIII, pp.25-7.
Drastic decline in income of prairies of 53% for 1931-6 compared with 1925-30; failure of Dominion government to meet conditions as in other countries.	Man.Br.Pt.VIII, pp.27-30.
Climatic conditions on prairies of low rainfall and short growing season create hazards and wide fluctuations and long winters prevent extensive development of livestock industry.	Man.Br.Pt.VIII, pp.31-34.
Wide variations in agricultural production on Prairies.	Man.Br.Pt.VIII, pp.34-5.
Dependence of Prairie provs. on export markets.	Man.Br.Pt.VIII, Pp.35-7.
Wide variability of income and its effects.	Man.Br.Pt.VIII, pp.37-47. See also Man.Br. Pt.V.

REGIONAL DISABILITIES. (Cont'd.)

Summary of effects of disabilities on Man.	Man.Br.Pt.VIII, pp.49-52.
Dependence of Prairies on exports - about 45% of net production exported compared with 10% for rest of Canada.	Man.Br.Pt.III,p.1.
Agricultural areas cannot restrict production as industrial areas can.	Ev.92.
For general discussion of Manitoba's financial difficulties, with increased costs and exhaustion of taxation possibilities, and conclusion that financial plan of Confederation will not work for Manitoba.	See Man.Br.Pt.VII.
Fundamental weaknesses in the economy of Sask. are such that prosperity will not return with a return of normal crop conditions.	Sask.Br.p.1.
Drought conditions aggravated but were not basic cause of economic distress - fundamental weakness of an economy based on a single commodity.	Sask.Br.p.18.
Suggestion that insurance principle may be applied to Sask. economy.	Sask.Br.p.18.
Dependence on single commodity, wheat, creates violently fluctuating income and one which is difficult to reach by taxation.	Sask.Br.p.46.
For a detailed description of the economy of Sask. - geographical difficulties - unskillful settlement - restriction to wheat production - drought conditions - insect pests - plant diseases etc. see	Sask.Br.pp.127-170.
Variability of agricultural income in Sask. combined with heavy overhead costs.	Sask.Br.p.171.
Transportation and freight rate disabilities.	Sask.Br.pp.203-23.
Tariff disabilities.	Sask.Br.pp.223-232.
Monetary policies disabilities.	Sask.Br.pp.233-51.
Disabilities arising from lack of manufacturing.	Sask.Br.pp.252-3.
Disabilities arising from lack of improved highways.	Sask.Br.pp.253-8.
Analysis of the economy of Sask. indicating lower standard of living, food and clothing, housing etc. in a wheat economy.	Sask.Br.pp.285-300.
Settlement in Alta. was unrestricted and widely flung, roads, education and other public services are excessively high.	Ed.Ch.of C.pp.16-7.
Handicap in Alta. from meagreness of industrial development and wealth in individual lands - statistics showing relationship between agric. production and total production.	Ed.Ch.of C.p.17.

REGIONAL DISABILITIES. (Cont'd.)

Mr. Imrie argues that a continued sense of injury in any area is not a good thing for democracy. Ev.5998-9.

Disabilities arising from early settlement policies. Ed.Ch. of C.pp.19-22.

Disabilities arising from tariff policies. Ed.Ch.of C.pp.23-7.

Disabilities arising from freight rate structure. Ed.Ch.of C.pp.28-35.

Disabilities arising from high interest rates. Ed.Ch.of C.pp.36-8.

Cumulative effect of these four disabilities. Ed.Ch.of C.pp.39.

Disabilities arising from monetary and special tariff policies. Ed.Ch.of C.pp.40-3.

Ont. claims that burden of the depression was greater on the Prairies because the western farmers were not so well grounded in their holdings - from 32 to 40% of farms had been occupied by present owners for less than 5 years - many of the farmers new to the country-nevertheless no. of farms in prairies gained from 1931 to 1936. Ont.Br.Pt.I,pp.12-13.

Also Prairie Provinces were authors of their own misfortunes - because of overproduction of wheat beginning during the war - Ont.Br.Pt.I,pp.13-15

Future of international trade in wheat is a gloomy one. (Cairns) Ont.Br.Pt.I,pp.18-9.

Mr. Hepburn claims future of Prairies lies in diversification. Ont.Br.Pt.I,pp.19-20.

And in increased industrialization. Ont.Br.Pt.I.p.25.

In periods of depression, prairies suffer from a reduction in consumption standard of life, industrial provs. suffer from heavy unemployment and reduction in factory pay-rolls. (Prof. Taylor) Ev.7764.

In Ont. factory pay-rolls fell from $559 M. in 1929 to $289 M. in 1933 and in 1936 were $410 M. Ev.7764.

Weekly wages fell from $23.85 in 1929 to $15.86 in 1933. Ev.7764-5.

In Ont. agricultural revenue fell from $517. M. in 1928 to $248 M. in 1932 and was $354 M. in 1936. Ev.7765.

Gross production per farm was $2,700 in 1928 and$1289 in 1932. Ev.7765.

In depression, a district of primary production is going to have a worsening of barter terms of trade, but on upswing terms of trade will move heavily in favour - e.g. for B.C. (per Taylor). Ev.7796.

REGIONAL DISABILITIES. (Cont'd.)

Industrial centralization in Ont. and Que. by reason of tariff and freight rate policies has created deficiency of mfg. industries in New Brunswick.	N.B.Br.pp.46,49.
N.B. suggests it is "a hewer of wood and drawer of water" for central provinces - is becoming more and more impoverished and best of population go elsewhere.	Ev.8742-3.
N.B. also claims it cannot gain access to Ont. and Que. markets for sale of potatoes because of burdensome freight rates.	N.B.Br.p.71.
Also on feed grain for pigs.	N.B.Br.pp.72-3.
Numbers engaged in mfg. in N.B. in 1870 and in 1935.	N.B.Br.p.76.
Maritime disabilities arising from failure to keep abreast of developments of sea transport and harbour and port facilities. (Quotation from Duncan Report)	N.B.Br.pp.119-20.
Peculiar nature of Quebec social system, based on family unit, and a predominately agricultural economy, demands special adaptation of social legislation to its needs.	Soc.St.Jean Baptiste de Montreal,Ex.344.
Appalling economics and social conditions in Quebec.	Communist Party, Ex.401,pp.103-110, Ev.9821-27.

REGIONAL INCOMES.

See NATIONAL INCOME AND WEALTH.

REGULATION OF COMPANIES.

See COMPANY MATTERS.

RESEARCH.

(Note: A complete listing of the submissions as to Research has not been attempted. For research in particular matters the particular subject-matter should be consulted, e.g. for educational research see EDUCATION).

Organization of research in Canada.	Natl.Research Council Ex.402,Ev.9878,9903.
Scope of Council's work.	Ex.402,pp.8-9, Ev.9881-86.
Associate committees used to correlate work in various fields.	Ev.9884.
Council not intended to administer or adapted to do so.	Ev.9887.
New committee to co-ordinate medical research.	Ev.9888-90 & Ex.403.
Overlapping exists but can be eliminated.	Ev.9891.
Council not intended to take research work of all depts. but to provide a central pool for consultation and special work.	Ev.9892-3.

RESEARCH. (Cont'd.)

Need to have provincial research as well.	Ev.9898-9.
Research scholarships.	Ev.9899-9900.
Council not the logical body to conduct social science research.	Ev.9900-3.

RETROACTIVE TAXES.

See TAXATION - RETROACTIVE TAXES.

SALES TAXES.

See TAXATION - SALES TAXES.

SECURITY FRAUDS PREVENTION.

See COMPANY MATTERS.

SETTLEMENT POLICIES.

See POPULATION.

SENATE.

Failure of senate to represent provincial viewpoint because of predominance of former federal members; Nova Scotia experience given.	Ev.p.3998.
Sask. urges that Prairie Provs. should have greater representation in the Senate.	Ev.2300.
Curbing of power of Senate similar to H.of L. urged a bill passed at three sessions by Commons becomes law.	Trades & Labour Cong.Ex.106,pp.16-17.
Abolition of senate advocated by	Alta. C.C.F.Clubs, Ex.257,p.12, Ev.6527-8.
Senators should be retired at 75.	B.C.Council of Women, Ex.206,p.4. Ev.5650A.
Abolition of veto power of the Senate asked.	Communist Party, Ex.401,p.14.

SOCIAL SERVICES.

See also EDUCATION.
MOTHERS' ALLOWANCES.
OLD AGE PENSIONS.
PUBLIC HEALTH.
UNEMPLOYMENT INSURANCE.
UNEMPLOYMENT RELIEF.

(Note:- For particular social services, the appropriate heading should be consulted. This section is intended to cover the general submissions affecting social services, including ideas as to social standards, submissions as to jurisdiction generally etc.)

Dominion should assume major responsibility in social services - partly because of greater financial power and partly in interests of national unity.	Ed.Ch.of C. Ex.236,p.50.

SOCIAL SERVICES. (Cont'd.)

Question of differences in social outlook in different regions - might lead to dissatisfaction- Imrie suggests might be a joining of more radical western attitude and more conservative eastern views. Ev.6100-1.

GENERALLY:

Detailed discussion of social services in B.C. B.C.Br.pp.85-168.

B.C. recommends that welfare services generally should remain with provs. (except unemployment relief) but that Dominion should give leadership conduct research, and make grants-in-aid. B.C.Brief,p.352.

Need of Dominion assisting in co-ordination of welfare services by Dominion and provs. B.C.Director of Welfare Memo,Ex.191, pp.18-20,Ev.5466-7.

Suggestion that the proper agency to perform social services should first be determined and taxation then adjusted to provide needed income. B.C.Br.pp.141-2.

Need of researchfor social services $250 M. per year expended on social services - need of Dominion leadership to obtain knowledge necessary for wise social policies - also Dominion aid to universities for research - suggestion of $250,000 per annum (per Dr.Weir) Ev.5858-64,Ex.231.

Table showing per cap. costs of social services 1876 to 1936 - with Indian population in early years included, and excluded. Ex.232.

Manitoba contends there should be a reasonable minimum of social services provided for Canadians in all parts of Can. Man.Br.Pt.VII,pp.37-8.

Man. unable to provide these minima. Man.Br.Pt.VII,p.37, Ev.363,

Under present conditions provs. in which need for social assistance is greatest, are least able to provide it. Man.Br.Pt.VII,p.38.

Man.argues there should be a national uniform minimum standard of relief which can only be given byDominion administration. Man.Br.Pt.VII,p.64, Ev.460-1.

This is not a uniform cash payment for relief. Ev.500-1.

Mr. Garson thinks it is impossible to enlarge prov. taxing powers so as to allow provs. to maintain minimum standards. Ev.466.

Analysis of public welfare expenditures in Man.-1911 to 1921. Man.Br.Pt.VII,pp.13-5.

Extent of social services, measured by either per capita debt or per capita taxation (both of which arose from creation of services) not out of line in Man. as compared with other provs. Man.Br.Pt.VII.p.41.

Not intended that provs. should have extensive and costly functions - had social services been contemplated would have fallen under Dominion residual power. Man.Br.Pt.VII,pp.54-5.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

Financially strong central govt. ought to have power to provide social services which now must be recognized as national responsibilities.	Man.Br.Pt.VIII.p.14.
Municipalities of Man. generally, ask for assumption by senior govts. of cost of social services.	See Union of Man. Municipalities,Ex.18, Winnipeg Br.Ex.19, R.M. of St.James,Ex.21 Municip.of East Kildonan, Ex.22.
N.B. contends that, in a federal system, people in all provinces should have relatively the same comforts - this is an urgent necessity.	Ev.8531-3.
Transference not from wealthy to poorer province, but from wealthier citizens to poorer citizens of Canada through Dominion tax machinery.	Ev.8534.
N.B. claim that living conditions should be on a par with those elsewhere in Canada.	N.B.Br.p.11.
An evidence this is clarified to be a uniform standard of social services.	Ev.8561-3, Ev.8588.
N.B. doubts if Dominion administration of social services would be more efficient - dangers of centralization - need to know local conditions.	N.B.Br.p.4.
Principle that administering unit should be the paying unit does not apply where two units contribute provided administering unit contributes enough to make it economical.	Ev.8521.
Adarkar view that inferior political units are more suitable agencies for administration social services and that finance must be decentralized.	Ev.8524.
National policy needed so that burdens of social services are distributed more generally on the people of the prov. or the Dominion.	Union of N.B. Municips.Ex.375,p.8, Ev.9069.
N.S. department of social welfare activities described.	Ev.pp.4126-30.
Ont. contends that social services generally can be better entrusted to the prov. than the Dominion with inter-prov. collaboration and Dominion leadership and financial aid in collaboration and integration of prov. schemes.	Ont.Br.Pt.II,p.34.
Ont. believes impractical to transfer expensive social services to Dominion.	Ont.Br.Pt.II,p.35.
Adarkar view that provs. and local bodies are more suitable agencies for social welfare.	Ont.Br.Pt.II,pp.35-6.
Provs. can administer better from standpoint of both financial and human efficiency, because of regional differences as to functions of social services when unanimity reached provs. can make reciprocal agreements or invite Dominion to administer.	Ont.Br.Pt.II,pp.69-70.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

In capitalistic system, revenue for social services must be raised by taxation with the result that prices are increased, consumption decreased and consequent unemployment requiring further social aid.- a vicious circle.	Ont.Br.Pt.I,p.8.
Mr. Hepburn suggests that the need for social services has arisen largely from the lack of a national economy that insures a wide distribution of the proceeds of productive effort.	Ont.Br.Pt.I,p.30.
Mr. Cross (Ont.) says that as obligations have been assumed by governments in social services the old private methods of charity have diminished.	Ev.7701.
Municipalities in Ont. have been caused to default largely due to exhaustion of taxable capacity by social service demands.	Ont.Br.Pt.II,p.73.
Tax rates given for various cities to supply social services including debt charges for relief borrowings.	Ont.Real Est.Bd. Ex.98,p.19.
Need of single jurisdiction and uniformity of administration for certain social services.	Mont.Bd.of Trade, Ex.342,p.3.
Quebec social services were to be provided by religious bodies in return for land grants in 17th Century - decline in value of lands and increases in costs make it impossible for religious bodies to discharge these duties.	Ev.8172-4.
Certain social services may need to be reduced temporarily until they can be afforded without budget deficits.	Ch.de C.Montreal Ev.8231.
Slow growth of social services in Quebec.	Montreal Assn. of Social Workers, Ex.350,pp.1-4.
Financial inability of voluntary organizations to cope with situation.	Ex.350,p.3.
Need of greater government responsibility for social services.	Ex.350,p.4.
Quebec requires decentralization of control of social services because of the peculiar agricultural nature of its economy and the need to orientate social policy so as to improve the lot of the peasants in harmony with aid to industrial workers.	Soc.St.Jean Baptiste, de Montreal, Ex.344,Appendix.
Greater federal supervision of social services urged, to integrate administration of relief with other services.	Mont.Assn.of Social Workers, Ex.350,p.12.
Need of adequate trained personnel for social service administration.	Ex.350,pp,15-6.
Need of research in the social sciences.	Ex.350,pp.17-18.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

Opposition to federal control of social services.	Permanent Committee of French Language Congress, Ex.351,p.3.
Sask. argues there should be in each prov. "the right to earn roughly the Canadian standard of living".	Sask.Br.pp.6-7.
Responsibility rests on Dominion arising from fact that Dominion opened up the West and induced immigration and settlement.	Sask.Br.p.16.
Sask. proposes not a uniform standard of living throughout Can. but a minimum standard.	Ev.1242.
Sask cannot maintain, through depression periods, the minimum standards of social services.	Sask.Br.p.46.
Sask. asks for minimum standard of social services - with national policies such that people have a reasonable opportunity to raise their own standard of living.	Ev.2057.
Sask. growth in social services to over $6 M. in 1936 including education.	Sask.Br.pp.273-4.
Conditional subsidies for social services.	Sask.Br.pp.274-6.
Breakdown of Dominion contributions of $13 M. since 1912.	Ex.58.
System of conditional subsidies unsatisfactory because difficult to resist, prov. may be left with responsibility if Dominion withdraws and fails to build up a spirit of responsibility on the part of the provs.	Sask.Br.p.276.
Sask. recommends consideration of amendment to opening part of Sec.91 so as to give jurisdiction to Dominion over social services as it shall see fit.	Sask.Br.p.333.
"When wages and incomes cannot be sustained at the minimum levels of sustenance, social services must provide a supplement to sustain life at the higher level".	Ev.9173.
First duty of State is to assure to its citizens the essential elements of survival.	Can.Welfare Council Ex.380 B.p.5.
Need, while assuming reasonable minimum standard of living to preserve individual liberty and enterprise and recognized nights of private property.	Ex.380 B.p.6.
Persisting and increasing extent of dependency in Can.	Ev.9173-4; Can. Welfare Council Ex.380 B.p.22.
Dependency may be arrested in two ways:	
(1) Because of heavy dependency in derelict areas, should have Dominion-Provincial collaboration in depopulation and resettlement.	Welfare Council Ex.380 B.p.10-11, Ev.9175-6.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

(2) Need of Dominion leadership in vocational training to aid in arresting growth of dependency. Educational work mainly with Prov. but should be Dominion Council to supervise.	Can.Welfare Council Ex.380 B, pp.11-2.
Further device of contributory insurance - Should be developed.	Can.Welfare Council Ex.380 B.pp.12-3, Ev.9177-8.
Should provide opportunity for "worker on his own" to participate.	Can.Welfare Council Ex.380 B.p.13.
But non-contributory aid still necessary - should be Prov.	Ex.380 B.pp.20-28, Ev.9182-90.
Where labour opportunities do not provide essential elements of survival state must provide by social services minimum sustenance.	Ex380,B.p.5, Ev.9173.
Figures of income and expenditure show that a great part of the population live continuously just on or below the border line of self-maintenance and the least interruption in income makes a person dependent on outside help.	Ex.380 B.p.9.
In the organization of social services - must realize that Canada is not a natural geographic or economic unity.	Can.Welfare Council, Ex.380 B.p.1.
Contributory social services should be administered by Dominion and kept separate from schemes of direct assistance which should be provincial - Dominion should establish a Social Insurance Board which would develop the general structure of assistance utilizing existing agencies such as private insurance companies. Board to consist of Dominion and prov. representatives with a full-time executive board of three.	Can.Welfare Council Ex.380 B,pp.17-20, Ev.9178-82.
Non-contributory services will still be necessary. These vary within provs. and within communities and should be dealt with as close to their incidence as possible - should be a prov. responsibility - the provs. handling the broader types of aid and the more expensive functions - the municipalities looking after aid to persons in their own homes and inexpensive institutional care.	Ex.380 B.p.20-28; Ev.pp.9182-90.
There should be a prov. dept. of public welfare and a Provincial Welfare Supervision Board.	Ex.380 B.p.23.
Whatever administration is used, the actual execution must be local and close to the recipient and with knowledge of local conditions.	Ex.380B.p.20, new local units needed. Ev.9213.
Administration scheme envisages Dominion Advisory Welfare Board (consultative only) Prov. Welfare Supervision Boards and Local Welfare Supervision Boards for the administration of social services.	Ex.380B.pp.23-8, pp.36-40.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

Neither larger subsidies nor increased prov. powers - nor increased centralization of social services should be adopted but Dominion-provincial "compromise in partnership".	Ex.380B,p.35,Ev.9174.
If division of responsibility is made between Dominion and provs. on contributory - non-contributory basis will still need grants-in-aid in the interim - these should not be "hand-outs" - their purposes should be explicit - payment on a percentage basis should be avoided and grantor should have wide powers of supervision.	Can.Welfare Council Ex.380 B.pp.29-34, Ev.9205.
Grants should be weighted as in Great Britain.	Ev.9218.
Municipal units are lacking in uniformity of capacity to administer social services - should be new local welfare units.	Ev.9213-9217.
Division of responsibility between public and voluntary agencies should be clearly drawn - public taking services essential to life - voluntary agencies dealing with amenities.	Ex.380 B.p.55-8, Ev.9225.
Need of more adequate data as to social conditions - social science research should be carried out in the field - creation of Dominion Committee on Social Research.	Can.Welfare Council Ex.380 B.pp.52-4, Ev.9225-7.
Research in social services should not be assigned to the National Research Council as it is not organized to deal with such matters. (per Gen. Macnaughton)	Ev.9900-3.
Need of qualified personnel in administering social services.	Br.of Can.Assn.of Social Workers, Ex.96,Ev.2637-47.
Policy as to unemployment relief short-sighted in choosing workers whose main aim was to cut costs.	Ev.2640.
Suggestion that"remote control" of social services works satisfactorily with Mothers Allowances in Ont.	Ev.2643.
In recent years personnel has not been adequately trained.	Ev.2646.
Govts. have not made fullest use of trained personnel available and political considerations have entered into the appointments.	Ev.2646.
Need for research into social conditions, and for adequate personnel in the administration of social services.	Ont. Assn. of Social Workers,Ex.293,pp.8-10
Need of special assistance to large families.	Ev.7344.
Suggest social services should be financed mainly from income tax - Dominion making grants based on need of provs. and maintenance of standards, and leave administration and a share of financial responsibility with prov.	Can.Assoc.of Social Workers (B.C.Branch) Ex.214.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

Plan of having larger administrative units for social services, controlled by local boards, with general supervision and establishment of standards and grants-in-aid through a Dominion Public Assistance Board.	Welfare Council of Toronto, Ex.295, Ev.7366-94.
Central social research bureau asked.	Ev.7385-6.
Dominion responsibility for social services advocated - prov. responsibility with increased taxing powers would only accentuate differences in social standards between prov.	B.C.Council of Women Ex.206,p.1.
There should be a certain basic minimum of social services for every citizen and this can only be done by central government.	Ev.2796-7, League Soc.Recon. Ex.99-p.19-20.
Whoever controls economic policy must control social legislation.	Ex.99,p.20.
Should be a Dept. of National Welfare and creation of a co-ordinated national welfare code.	Ex.99,p.21-2, Ev.pp.2798-2803, Ev.2838.
Power over social services should be concurrent.	Ev.2803-5, 2840-2.
Need of Dominion jurisdiction of any social legislation to originate and be effective - a national welfare code should be evolved to provide a minimum standard of living and security for all citizens.	Alta. C.C.F.Clubs, Ex.257,p.10.
Wisdom of concurrent powers emphasized.	Ev.6522.
Dominion jurisdiction with provincial powers to legislate in advance of Dominion action.	C.C.F.(B.C.Section) Ex.210.
Dominion should have jurisdiction generally over social services.	Greater Winnipeg Youth Council, Ex.28,p.4
Dominion jurisdiction with provincial powers to legislate in advance of Dominion action.	Vancouver Young Liberal Assn. Ex.209.
All social services should be national to avoid variation in standards between provinces.	Communist Party, Ex.401,pp.41-5.
Need to preserve a field, and to prevent encroachment by excessive taxation, for private and voluntary charity.	United Church, Ex.383,p.3,Ev.9301.
Need to safeguard social aid from partisan political patronage and interference.	Ex.383,p.4.
Rise in costs of public welfare expenditures.	Citizens Research Ins. Ex.267,pp.46-7.
Need of a flexible nation-wide system of public welfare administration and finance.	Ex.267,pp.111-3.
Costs of social services should be removed from real estate.	National Construction Council, Ex.282,p.20.
Need of national viewpoint and equitable standards in social services.	Toronto Bd. of Trade, Ex.268,pp.50-4.

SOCIAL SERVICES. (Cont'd.)

GENERALLY: (Cont'd.)

Essential in national interest for Dominion to have power to control social and economic changes in Canada.	Winnipeg Bd.of Trade Ex.17,p.4.
Social legislation should be a matter for the Dominion govt. - standards varying will produce different working conditions in different provs.	B.C.Bds.of Trade, Ex.188,p.7,Ev.5399.
National unity would be served by Dominion assumption of social services.	Jr.Bd.of Trade of Vancouver, Ex.200.
Costs of social services should be wholly removed from munitipal budgets.	Toronto Property Owners Assn.Ex.285,p.25
Proposal that province assume all social service costs.	Homes Owners of Toronto, Ex.288,p.6.
Relief of munitipalities by amendment of B.N.A.Act to take over social service costs.	East York Business Men, Ex.286,p.2.

STATISTICS.

See also INTER-REGIONAL TRADE.

(Note: This section contains somewhat scattered and incomplete reference to statistics in Canada. For more detailed submissions concerning statistics of special subjects, see the appropriate headings for such subjects.)

Description of activities of Dominion Bureau Statistics.	Ex.139,Ev.3835-51.
B.N.A.Act gives statistics to Dominion but does not preclude prov. statistics.	Ev.3835.
Need of provision for regular conferences of a Dominion-Provincial statistical council.	Ev.3844.
Need to continue provincial statistical work rather than attempt to have Dominion Bureau do it all.	Ev.3845-6.
Extra research in educational problems could be undertaken if funds were available.	Ev.3847-8.
Description of statistical activities of Dominion Dept. of Labour.	Ev.4640-52.
B.C.Dept. of Trade and Industry is entrusted with collection and compilation of provincial statistics.	Memo.Ex.220,p.1.
Work can be better done by local depts. than Dominion Bureau.	Ev.5814.
Suggestion of a conference on statistics for standardization every year or 18 mos.	Ev.5821.
Need of keeping more detailed statistics of interprovincial trade.	B.C.Br.p.273.
Details of statistical work of Ont. Dept. of Health.	Ex.319,pp.13-4.

STATISTICS. (Cont'd.)

Provincial accounts should be made uniform to allow comparison of statistics. — Can.Ch. of Com. Ex.394,p.8.

STOCK TRANSFER TAXES.

See TAXATION - STOCK TRANSFER TAXES.

SUBSIDIES.

See also FISCAL NEED.

(Note: This subject is divided into three subsections. The first deals with general submissions as to subsidies including statistics of existing subsidies, debt allowances, the importance of subsidies in provincial finance, proposals to capitalize subsidies and general discussion of the basis on which subsidies should be fixed; it repeats many of the references dealing with fiscal need but for the detail of submissions on that method of determining subsidies the title FISCAL NEED should be consulted. Particular submissions as to the advisability of a Canadian Grants Commission appear in the second subsection. The third covers the submissions as to conditional grants or subsidies including special subventions other than freight rate subventions, for which see the title RAILWAYS & TRANSPORT.)

GENERAL SUBMISSIONS AS TO SUBSIDIES:

Alberta Submissions.

Intention in 1867 was that subsidies should enable provs. with minor local revenues to discharge relatively inexpensive local matters, with more expensive matters for the Dominion. — Ed.Ch. of C. p.11,pp.44-5.

In 1871 subsidies represented from 51% to 72% of total prov. expenditures. — Ed.Ch. of C. p.11.

In 1906 subsidies provided 72.3% of Alta. revenue in 1936 only 10.7%. — Ed.Ch.of C.p.46.

Dominion has never investigated prov. expenditures and it is its duty to do so before further grants or loans are made to Alta. — Drumheller Bd. of Trade, Ev.6563.

B.C. Submissions.

B.C. argues that subsidy provisions are without capacity for self-adjustment or able to meet new conditions; many adjustments have been made without consistency or equality and based on no sound governing principle. — Farris Br.p.4.

B.C. indefinite as to proper basis; suggests population or economic need not alone sufficient; both are factors to be considered along with others such as incidence of Dominion policies, local costs of govt. exhaustion of natural resources etc. — Ev.5538.

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)

Details of subsidies received by B.C.,1871 to 1937.	B.C.Br.pp.4-9.
Total subsidies received 1871 to 1937 $32,357,000, customs collections $361½ M. excise duties $33 M.,excise taxes $83½ M., income taxes $69 M. - B.C. contributes unusually large share to Canada.	B.C.Br.p.23.
Subsidies fell from 30% to 3.1% of prov. revenue from 1872 to 1935-6 -	Farris Br.p.8.
Hon. John Hart suggests that Sir Chas. Tupper stated subsidy arrangements had never been intended to be final but were merely a stop-gap to bring about Confederation with intention that there should be more careful consideration and final settlement of financial relations.	B.C.Br.p.3,Ev,5929-30

Special subsidy claim of B.C.

Argument that the terms on which B.C. entered confederation should be revised to place B.C. on equality with other provs. before new adjustments are made.	B.C.Br.,p.351, Farris Br.p.5, Ev.4883-5.
Representations in 1934 and 1935 for a special investigation into B.C. position; assurance that this Commission would hear a special claim by B.C.; different position from other provs; must be re-adjustment of B.C's. position before any general re-adjustment is made.	B.C.Br.p.22, Ev.4980,5235.
Increase of subsidy by $750,000 in 1935 - pending complete study of B.C. position.	B.C.Br.p.22.
Letter of R.B. Bennett, Ex.175, made after representations in 1934.	Ex.179, Ev.5223, 5235.
Further correspondence.	Ex.201,Ev.5566-70.
Bennett suggests 1936 Hansard that even $750,000 does not put on a basis of equality.	Ev.5868.
B.C. has special claim standing outside the general claims by provs. for six reasons.	
(1) Allowances by Dominion are inadequate in relation to present costs of administration.	Farris Br. 7-9.
(2) No regard for physical features of B.C. making cost of government very high.	Farris,Br.10.
(3) Subsidies to B.C. out of line with other provs.	Farris Br.pp.10-21.
(4) B.C. makes excessive contribution to Confederation.	Farris Br.pp.21-29.
(5) Federal income tax excessive and involves tax on B.C. capital resources.	Farris Br.pp.29.
(6) Impossibility of carrying on government without intolerable taxation.	Farris Br.pp.29-32.

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)
Special Subsidy Claim of B.C. (Cont'd.)
Details of previous representations for better terms. B.C.Br.pp.12-22, Ev.4910-4943.

Farris admits B.C. got in 1870 as much as it expected to get. Ev.4916.

At entry of B.C. assumed population of 60,000 compared with actual of 35,000 including Indians - debt allowance gave interest of 5% on $662,000 - $35,000 for support of government - and $100,000 for railway belt-merely a device to give excuse for a grant - real basis was need. B.C.Br.p.4.

As of Confederation only thing on which Dominion fell short of claim of B.C. was on assumed population. Ev.5238-9.

Application of original arrangements to B.C. overlooked many essential factors in the situation. Farris Br.p.6.

Customs revenue of B.C. was greater in proportion to her population and cost of government greater. Farris Br.p.7.

Had assumed population of 120,000 been granted both for debt allowance and per cap. subsidy, B.C. would have received $7,855,824.85 more than she did. Farris Br.p.12-3.

If $100,000 for railway lands fictitious should be set against this, and almost balances it. Ev.4997.

B.C. argues that Sask and Alta. allowed three times population as shown in 1901 census. Farris Br.p.13.

But Sask. and Alta. may have been estimate of actual population in 1905. Ev.4999,Ev.5907.

Fictitious population was merely a device to overcome the short-comings of the method of computation - so also the $100,000 for railway lands a "stratagem". Farris Br.p.7. Ev.4901.

Continuation of $100,000 after return of lands in 1930 indicates "unreality". B.C.Br.p.22.

Farris negatives suggestion that $100,000 land payment was fictitious and argues that at least from the Martin report, it became in fact what it was in form, viz. a payment for lands and hence not compensation in lieu of greater assumed population asked for by B.C. Ev.5108-14.

Further detailed argument. Ev.5869-96.

Was a grant for lands and should be so interpreted. Ev.5241.

Question of need of compensation to Dominion for lands re-conveyed to the prov. Ev.5936.

See also Farris' supplementary memo containing extracts from debates in Dominion

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)

Special Subsidy Claim of B.C. (Cont'd.)

Parliament and B.C. Legislative Council in 1871 on Railway Land Clause.

Settlement of 1884 declared to be "final" but should not be final because of non-consideration of several matters, e.g. delay in railway, non-fulfillment of Carnarvon award. — B.C.Br.p.10. Ev.4903.

Discussion as to subsidy agreements being final and binding, especially 1907 amendment with quotations from Canadian statesmen - Winston Churchill etc. — Ev.4975-87.

Brief prepared in 1935 outlines subsidy position. (See Ex.173) Figures now brought up to date. — Farris Br.10-21.

Comparison of adjustments of B.C. and Man. results in Man. having $1,716,484.18 in 1936, as against B.C's. $874,561.46 apart from $750,000 (population in 1931 very close). — Farris Br.pp.15-6.

Comparison of debt allowances for four Western provs., Man, Sask, and Alta. draw about $400,000 per year, while B.C. draws $29,000 per year. — Farris Br.pp.17-8.

Table showing total interest on debt allowances received by all provs. — Farris Br.p.18.

Per cap. allowance of 80¢ over $200 M. short of original intention that it provide prov. services. — Farris Br.pp.18-9.

Decennial census, as against 2½ year arrangement for other western provs, makes difference of $1,940,865.90 on per capita grant since 1891, adverse to B.C. — Farris Br.p.20. Ev.5012-3.

Favours quinquennial adjustment for all provs. — Ev.5531.

Special grants to all provs. give B.C. lowest position except Ont. and Que. — Farris Br.p.21.

Table of total subsidies received shows B.C. in worst position except P.E.I. — Farris Br.p.21.

Manitoba Submissions.

Original intention was to implement restricted local revenues by (1) debt allowances (2) govt. grants (3) per capita grants - and to keep local costs and taxation to a minimum. — Man.Br.II,pp.33-4.

At Confederation subsidies fixed in relation to limited financial powers and limited functions of provs. — Man.Br.Pt.VII,pp.1-4.

Basis of subsidy explained in Galt's Sherbrooke speech. — Man.Br.Pt.VII,p.3, Ev.3964.

Proportions of subsidy to total revenues of Man. — Ev.295, Man.Br.Pt.VII,pp.16-?

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)

In 1875 subsidies 88% of revenue in 1936 only 12¼%. Man.Br.Pt.VIII,p.12.

Man. proposal that Dominion assume debt against capitalized subsidies on condition that bondholders accept refunding of balance of debt at 3¼ to 3½%. Man.Br.Pt.VIII,pp.55. Ev.689-90.

Might be optional for provinces. Ev.699.

Details of scheme explained. Man.Br.Pt.IX.

Man. contends subsidies have been and should be based on fiscal need, but doubts practicability of relieving prov. finances by subsidies. Man.Br.Pt.VII,pp.48-9.

New Brunswick Submissions.

Future assistance from Dominion should be given like old age pensions in conditional form, based on the need of the people and should be applied as directly to the people as possible. Ev.8511,N.B.Br.p.3.

Fiscal need should be basis - the fiscal need of individual provs. N.B.Br.p.10.

Determined by new depts. of state in Dominion and Provs. from time to time. N.B.Br.p.11.

Subsidies should be used to effect real transfers from richer to poorer states. Ev.8569.

N.B. claims debt allowances for Maritimes were in payment of assets transferred to the Dominion and were not charitable grants. N.B.Br.p.52.

See, however, (per Dr.Dafoe) Ev.8798-8800.

N.B. also claims that Man. and others were given debt allowances for which no assets were transferred and N.B. should be compensated on this score. N.B.Br.p.53.

Note, however, White Commission Report that claim as to debt allowances was given effect and this is now admitted by Mr.Jones on behalf of N.B., who stated "we are not very much concerned about debt allowances" Ex.145,pp.14-5. Ev.8800.

N.B. suggests that debt allowances have outlived their interest and should be abandoned, the payments being incorporated in readjusted grants. N.B.Br.p.53.

Dominion participation in highway construction. N.B.Br.pp.44-6.

Dominion has contributed $1,300,000 by way of unemployment relief projects out of $11,323,000 spent since 1930 in N.B. on Trans. Can. Highway. Ev.8723,8725.

N.B. submitted a program of highway construction and received in 1937 from Dominion $225,000 the amount it would have received had direct relief been continued. Ev.8725.

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)

Fisheries bounties paid by Dominion- $150,000 (later $160,000) per year.	N.B.Br.p.66,Ev.8759.
Statements of payment of bounties.	N.B.Br.p.67.
Total value of fisheries products in Maritimes and Quebec.	N.B.Br.pp.68.
N.B. claim that bounties have not been fairly apportioned. N.B. produces ½ as much fish, received 1/5 as much bounty.	N.B.Br.p.68, Ev.8764.
Coal subventions, effect on N.B. Coal Mining Industry.	N.B.Br.pp.59-63. Ev.8686-8713.
Cost to Dominion for subvention to N.S. industry in 1937 was $1¾ M.	N.B.Br.p.60.
Figures of Dominion assistance to N.B. and N.S. industries.	Ev.8695.

Nova Scotia Submissions:

N.S. subsidy history.	N.S.Br.pp.55-6, Ev.pp.3955-6.
Total present subsidy $1,953,000.	Ev.p.3956.
N.S. urges that "fiscal need" should be the basis on which subsidies are granted.	N.S.Br.pp.6,61-78.
As a corollary to the claim based on fiscal need is the necessity of taking into account in assessing the subsidy, the effect on a province of federal policies.	N.S.Br.p.70.
Contention that Dominion has recognized the right of a province to compensation for impairment of its normal sources of revenue by the Dominion (e.g. re western lands).	N.S.Br.p.71.
Rule of equality of treatment repudiated at Inter-prov. Conference 1926 on motion of Ont. and Que. urging relief to provinces that have not progressed as anticipated.	N.S.Br.p.73.
Premier Macdonald considers it a mistake to put subsidies on basis of population or to make changes now on a per capita basis. It should be on basis of fiscal need.	Ev.3987,3990.
Premier Macdonald (N.S.) does not agree with Maxwell's conclusions and recommendations.	Ev.p.3983.
N.S. does not seem anxious for capitalization of subsidies; is desirous of paying its own debts; would be little saving as N.S. interest rates are very little higher than the Dominion.	Ev.p.3983-4.

Ontario Submissions:

From 1867 to 1899, subsidy represented 50% of total revenue, only 1.5% came from prov. taxation.	Ont.Br.Pt.II,p.29.

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)

In 1930 subsidy represented 4.3% in 1937, 3.2% of revenue.	Ont.Br.P.II,p.41.
Table of subsidy payment to all provs. 1934-37.	Ont.Br.Pt.III, Table 2.
Details of subsidies and special grants (agric., technical education, etc.)	Ont.Br.Pt.II,p.43.
Details of prov. grants to municipalities and public institutions.	Ont.Br.Pt.II,p.44.
Ont. in years 1936-8 paid out in grants to municipalities more than it received from Dominion.	Ont.Br.Pt.II,p.42.
Intention in 1867 that subsidies should implement prov. revenue from the public domain and that resort to direct taxation would be unnecessary.	Ont.Br.Pt.II,pp.45-49.
No future extention of amounts of subsidies was contemplated.	Ont.Br.Pt.II,p.48.
Ont. makes no complaint that system of subsidies is not uniform, and does not complain if other Provs. are treated differently.	Ev.7622-5.
Basis of debt allowances summarized.	Ont.Br.Pt.VII,pp.1-2.

Prince Edward Island Submissions:

P.E.I. proposes capitalization of existing subsidies of 3% and abolition of system of unconditional subsidies - the capitalized amount to be applied in reduction of provincial debt. This would leave a surplus for P.E.I. of $15 M.	P.E.I.Br.p.3, Ev.pp.4387-4397.
Three per cent suggested because provinces might agree to that.	Ev.4392.
$15 M. would be placed to credit of P.E.I. and bear interest at 3%.	Ev.4394-5.
Dominion could refund offering option of new bonds or cash.	Ev.4394.
After capitalization, if further need, Dom. should give conditional subventions.	P.E.I.Br.pp.3-5, Ev.4399.
Premier Campbell explains this is not of pressing interest to P.E.I. but they are willing to agree and accept advantages pro tanto on their fiscal need.	Ev.4453-4.

Quebec Submissions:

Quebec says Dom. was to provide adequate revenues in return for customs and excise duties - and has failed to do this for older provinces - subsidies should be adjusted and revenues distributed taking into account population needs of each province and contributions made in the past in developing country.	Memo Que. Govt. Ex.341 B,p.6.

SUBSIDIES: (Cont'd.)

GENERAL SUBMISSIONS AS TO SUBSIDIES: (Cont'd.)

Saskatchewan Submissions:

Present subsidies received.- total $2,120,000.	Sask.Br.p.14.
See Table III. for proportion of prov. revenues from Dominion subsidy.	Sask.Br.pp.33,34,385.
Most important single source of prov. revenue.	Sask.Br.p.33.
Special interim subsidy pending report of Commission of $1½ M.	Ev.1327.
Sask. does not believe subsidies can be settled on principle of equality as understood in the past - certain federal policies have resulted in disastrous inequalities between provs. Basis should be fiscal need.	Sask.Br.p.14.
Population is no measure of fiscal need - and allotment of subsidies on basis of population has been unsound.	Sask.Br.pp.14-5.
Lack of flexibility has been a serious defect in subsidy system.	Sask.Br.p.15,17.
Sask recommends Dominion should have clear power to grant money for provincial purposes.	Ev.2292.
Population inadequate as basis; should be decided by some impartial authority or on some pre-arranged basis of calculation which will reflect the need.	Toronto Bd.of Trade, Ex.268,pp.21-2.
Doubt as to value of grants-in-aid on a percentage basis.	Ev.6739.
Temporary aid to provs. should be given on the recommendation of the Bank of Canada.	Dom. Mtg. and Investment Assn. Ex.272,pp.88,Ev.6979.
Abolition of all Dominion subsidies and grants asked.	Communist Party, Ex.401,p.61,pp.67-8.

GRANTS COMMISSION:

There should be a continuing, independent, non-partisan, semi-judicial grants commission like Australia's with the duty of examining periodically into the position of each province and take into consideration the varying incidence of national policies.	Ev.6030,6041, Ed.C.of C.p.43.
Alternative is one part claiming increase because another has received one.	Ev.6034.
Mr. Imrie suggests claim based on need not conducive to self-respect of a province.	Ev.6033,6038,6089.
Difficulty that consideration of national policies implies a criticism of govt.	Ev.6085-8.

SUBSIDIES: (Cont'd.)

GRANTS COMMISSION:

B.C. asks that provs. should have a right to have their position reviewed quinquennially. B.C.Br.p.351.

Not necessary to appoint a Commission - hope that this Commission will settle matters for a time. Ev.5536-7.

Seems to envisage a direct application for readjustment between Dominion and province which might involve political pressure. Ev.4837-8.

Claim for greater Dominion control of prov. finance thru a Grants Commission. Jr.Bd.of Trade of Vancouver, Ex.200.

N.B. proposes that a permanent conference of the Dominion and provincial ministers of federal affairs should act as a Grants Commission to determine subsidies. Ev.8508-9,Ev.8544.

N.S. proposes a Federal Grants Commission to receive, consider and report on applications from Provinces for special grants of subsidies, patterned on Australian Grants Commission. N.S.Br.pp.24-6.

Australian Commonwealth Grants Commission Act, 1933. N.S.Br.p.25.

Principles to govern a federal Grants Commission:
(a) Each province, assuming normal taxation and proper economy, should be able to maintain a normal standard. If provincial standards fall or rates of taxation rise unreasonably, should be corrected by a special grant.
(b) Where the people of a Province (as distinct from the Prov. govt.) have suffered from a federal policy, or from conditions resulting from a federation, correction should be provided by a special grant. N.S.Br.p.26.

Should take into account fact that prov. does not benefit as much as others from schemes of unemployment insurance and employment agencies. N.S.Br.p.45.

Provinces must be willing to accept examination of expenditures and taxes by Grants Commission if principle of fiscal need is accepted. N.S.Br.p.67.

Prov. must show Grants Commission it is reasonably efficient but not extravagant. Ev.pp.4042-5.

If a prov. found itself able to carry on without subsidy, no subsidy should be granted. Ev.p.3981-2.

Grants Commission working with Dom-Prov. Conference would go a long way towards solving many present problems according to Premier Macdonald. Ev.p.3990.

Grants Commission should have some non-rigid principles established for its guidance. Ev.4183.

Commission would not need to interfere with provincial sovereignty even though it examined accounts and might criticize prov. legislation. Ev.4183-5.

SUBSIDIES. (Cont'd.)

GRANTS COMMISSION: (Cont'd.)

P.E.I. favours establishment of a Grants Commission.	Ev.4407,4155.
Would agree to Commission checking prov. accounts to determine fiscal need.	Ev.4430.
Sask. after examination of finances and the results of a model budget for the future concludes that the subsidy must be materially increased.- the amount depending on possible readjustment of services - also need of a temporary subsidy for rehabitation.	Sask.Br.p.322.
Flexibility in subsidy should be introduced through a Grants Commission whose duty is to examine the needs of the provs. from time to time, and consider the administration record of province seeking assistance.	Sask.Br.p.322.
Capitalization of subsidy does not appeal to Sask.	Ev.2109.
Belief that a permanent Grants Commission would be able to control effectively both capital and revenue expenditures.	Ev.2112.
Possibility of ear-marking the subsidy to provide interest on refunded debt.	Ev.2112 A.
Establishment of Grants Commission to determine at regular intervals, the needs of provincial govts. urged.	Can.Ch.of Com. Ex.394,p.8.
Fiscal need should be basis of subsidies.	Ev.9553.
A continuing, non-political commission to consider applications from the provinces for increased subsidies suggested.	Dom.Mtg. & Investment Assn.Ex.272,pp.52-60.
Suggestion that if, after study and allocation of responsibilities, balanced prov. budgets are not possible, deficits should be made up by subsidies; extraordinary conditions should be met by special grants or loans; to determine these and co-ordinate fiscal policies in Dominion, a permanent Grants Commission should be established to work in consultation with a National Consultative Committee (Dom-Prov.Conference) and to report to Dom. govt.	Invest.Dealers, Ex.108,pp.13-4.
Procedure explained.	Ev.3212-4.
Would allow provinces to consider findings.	Ev.3213-4.
Grants Commission would have to review prov. administration.	Ev.3214-5.
Basis of subsidies should recognize local obstacles and disabilities (amounts to recognition of fiscal need).	Ev.3216-7.

SUBSIDIES. (Cont'd.)

CONDITIONAL GRANTS.

(See also particular subject-headings, e.g. PUBLIC HEALTH, EDUCATION, etc.)

B.C. asks Dom. aid for health and welfare services by grants-in-aid to support significant services.	B.C.Br.p.352.
Dominion can lay down standards.	Ev.5533.
Objection to theory of unconditional subsidies, as unnecessary if Dom. assumes social services, but conditional subsidies, e.g. for technical education will continue to be necessary.	B.C.Council of Women,Ex.206,p.3.
Conditional subsidies to provs. for social services based on need and on maintenance of standards urged.	Can.Assn. of Social Workers, Ex.214.
Should make larger grants to some than to other provs.	Ev.5776.
Man. proposes the Dominion contribute 50% of cost of Mothers' Allowances, hospitalization, care of insane, public health services, highway construction and maintenance and technical education by way of conditional subsidies.	Man.Br.Pt.VIII,pp.55 Ev.700. Man.Br.Pt.VII,p.54.
N.B. suggests that aid from Dominion be given by conditional subsidies for special purposes, similar to old age pensions method - thus attempting to reach the people as closely as possible.	N.B.Br.p.3,5.
Difficulty with contributory services.	Ev.8512.
Principle that spending unit should also be collecting unit does not apply where there are two contributing units, provided the administering unit contributes enough to make it economical.	Ev.8521.
Adarkar's opinion that conditional subsidies for services, administered by the prov. and supervised by the Dominion have worked well.	Ev.8526.
Maxwell's opinion of the value of conditional subsidies.	Ev.8527-31.
Difficulty that a system of conditional subsidies destroys a province's freedom of choice (per Prof. Angus).	Ev.8536.
Might be solved by allowing provs. and Dom. to select the purposes which need not be uniform throughout Canada.	Ev.8536.
Criticism of subsidies based on a dollar for dollar arrangement.	N.B.Br.p.12-3,35.
Duncan and White Commissions were opposed to percentage subventions.	Ev.8995.

SUBSIDIES. (Cont'd.)

CONDITIONAL GRANTS.

System of conditional subsidies also destroys control of taxpayer over amount and application of taxation. Ev.9000-6.

Objection to conditional subsidies because where grants were for a fixed period, provs. were left with an expensive organization which they had to maintain out of their own revenues. N.S.Br.77-8.

"Conditional subsidies do not provide the solvent for financial relations between the Cominion and the provs. and generally speaking have complicated the situation." N.S.Br.p.78.

Percentage subventions are not objectionable in certain cases, e.g. for roads, but are difficult for the province where the subvention involves an expenditure recurring annually and may leave the province at the end of the Dominion grant with a service that must be maintained. N.S.Ev.4210.

P.E.I. suggests that additional provincial needs after capitalization of the subsidy should be met by conditional subventions from Dominion to prov. P.E.I.Br.pp.3-5, Ev.4399.

Opposed to subsidies based on percentage contribution between Dominion and prov.- difficulties with old age pensions in P.E.I. Ev.pp.4514-5.

Mr. Chesters Walters approves of Dominion making conditional subventions, as for technical education, to secure uniformity. Ev.7566-7.

But Mr. Walters states the principle of Dominion making grants ear-marked for education is not a good one, as it means possibility of difficulty when grant is terminated, and it is bad to have Dom. contributing for something over which it has no jurisdiction. Ev.7687.

Difficulties arose when previous technical education grants were discontinued. Ev.7687.

Ont. Dept. of Health approves of Dominion grants-in-aid for health purposes provided federal dept. is cognizant of local conditions to ensure proper use of funds. Could be applied to specific diseases especially those of national scope like T.B. Ex.319,pp.27-8.

Sask. is generally opposed to system of conditional subsidies because (1) difficult for prov. to resist offer (2) Dominion support may be withdrawn leaving it to provs. to continue alone and (3) system not productive of prov. responsibility - unconditional subsity preferable with an element of flexibility introduced. Sask.Br.p.276.

Sask. does not favour conditional subsidies but recommends unconditional subsidies subject to a measure of Dominion control. Ev.1244.

Aid to provinces should be by way of conditional grants. Can.Ch.of Com. Ev.9523.

SUBSIDIES. (Cont'd.)

CONDITIONAL GRANTS: (Cont'd.)

See, however, discussion.	Ev.9532-3.
Need of provision in federal conditional subsidies to insure that women in Quebec not discriminated against as at present.	League for Women's Rights, Ex.345,p.8.
Objection to conditional subsidies as a general method of providing educational assistance - element of control is likely to be prominent - grants on a dollar-for-dollar basis may be impossible for poorer provs.	Alta. Teachers Assn. Ex.245,p.6.
Can. Welfare Council envisages Dominion creation of contributory social services - prov. and municipal control of non-contributory services. This would require grants-in-aid at least during early stages. These should not be "hand-outs", purposes should be defined and explicit - payment on a percentage basis leads to extravagance and grants should have wide powers of supervision.	Ex.380 B.pp.29-34, Ev.9205.
Effect of subsidies requiring equal contribution from the provinces, is to handicap provs. with a weak financial position in opinion of	Can.Teachers'Fedn. Ev.2654-5.
Should,however, be conditional subsidies specifically ear-marked for education.- unconditional subsidies are dangerous.	Can.Teachers'Fedn. Ex.97,pp.11-12.

SURVEYS.

Dominion is bound by statute to make geological surveys in B.C., Man. and P.E.I., but it provides such surveys throughout Can.	Memo. Dom.Dept. of Mines & Resources, Ex.396,p.3,Ev.9576.
Nature and purpose of geological surveys.	Ex.396,pp.3-5.
Description of work of Dominion surveys and engineering branch.	Ex.396,pp.23-32.
Arrangements made each year with Ont. and Que. to prevent duplication of geological surveys.	Ev.9627.
Ont. maintains a staff of economic geologists but special problems cannot be dealt with.	Ev.9628.
Demands for surveys are greater than Dom. can supply.	Ev.9632.
Dominion Dept. questions B.C. suggestions as to topographical mapping, claims costs of Dom. work no higher and explains inability to supply aeroplanes for such service.	Ev.9642-5.
B.C. asks more aggressive operation of Dominion geological survey in the prov. - has been of great service but is proceeding too slowly.	B.C.Br.p.353, Ev.4856.
B.C. Surveyor-General explains value of topographical surveys - and suggests it could be done by prov. if R.C.A.F. would undertake an extensive flying programme and if the Dominion in lieu of present topographical work would contribute $10 per square mile toward cost.	Memo.Surveyor-General, Ex.216, Ev.5792-5809, Maps,Exs.217,218.

SURVEYS. (Cont'd.)

Dom. is obligated under Sec. 5 of the terms of Union to carry out a geological survey of B.C. topographical mapping a necessary preliminary.	Ev.5797.
Possibly work of geological survey could be more efficiently handled by prov. but there are great advantages in Dominion survey.	Memo.B.C.Dept.Mines, Ex.219,Ev.5813.
On geological surveys, Dominion spent 14.7% of its total vote in Ont. and derived 80% of revenue from mines in Ont.	Ev.7586.
Ont. willing to assume geological survey responsibility if Dominion will exempt mining companies from income tax on actual mining operations.	Ont.Br.Pt.II,p.55.
Details of prov. and Dominion geological surveys in Ont.	Ex.317.
Ont. dept. carries on all work of immediate economic importance without federal assistance.	Ex.317.
No duplication in work by close co-operation.	Ev.7886.
Ont. could do all work at decreased cost.	Ev.7886-7.
Under Manitoba Act Dom. responsible for geological survey - some provincial work done to implement the work of Dominion - Dominion not doing enough work to satisfy needs of mining industry.	Memo.Man.Dept. Natl.Res.Ex.15, pp.13-6,Ev.766-776.
Dominion should remain in field of mining research.	Ev.768.
Provs. could handle geological surveys but Dominion has excellent staff and it is their responsibility.	Ev.776.
Description of surveys work in Man.	Ex.15,pp.17-20.
Dominion should proceed faster with aerial photography and topographical mapping.	Ex.15,p.19.
Domion should assume responsibility for inter-provincial surveys.	Ex.15,p.20.
Hydrometric survey work may in future lead to overlapping - desirable that provincial dept. have responsibility as prov. owns water power.	Ex.pp.21-3,Ev.777.
Sask.urges rapid completion of geological surveys to enable development of potential mineral development.	Sask.Br.p.326.
Geological surveys in Sask. badly behind and great help if it were speeded up.	Ev.2223.
Prov. boundary surveys between Sask and Man. and Sask. and Alta. are incomplete and should be proceeded with.	Memo.Sask.Dept. of Natl.Resources, Ex.72,p.11.

SUCCESSION DUTIES.

See TAXATION - SUCCESSION DUTIES.

TARIFF POLICY.

See FEDERAL POLICIES.

TAXATION.

See also PUBLIC FINANCE, MUNICIPAL PROBLEMS, COMPANY MATTERS, REAL ESTATE, INSURANCE.

TAXATION - COLLECTION OF TAXES

See also COMPANY MATTERS,- INSURANCE, and special Taxation headings infra.

Experience with Dominion collection of Ontario income tax - (Mr. Elliott)	Ev.3578,3584.
Need to have uniform definition of income	Ev. 3579.
Dominion sales tax regulations are fully published -	Ev.3790.(Sims)
Dominion sales tax organization not suitable for collection of provincial taxes such as those in Sask. & in Montreal	Ev.3784,3791.
Premium tax on life insurance premiums could be collected by Dominion and distributed account to incidence of premium thus avoiding separate returns. (Mr. Finlayson).	Ev.3495.
Impossibility of joint collection of Dominion & B. C. income taxes - Memo B.C. Income Tax Commission -	Ev.5370-76 Ex.185, pp.4-5
B. C. government willing for joint collections if in future it is possible.	Ev.5540
Dominion should be sole unit for collection of income taxes.	Bds of Trade of B.C. Ex.188, p.8
Dominion collection of income taxes, sales taxes, fuel oil and gasoline taxes asked.	B.C. Eastern Bds.of Trade p.2,Ev.5425.
Single collection of Dominion and provincial income taxes asked.	
Minor differences are what create most of trouble.	Victoria Ch.of Comm. Ex.202,p.1, Ev.5573
Taxation authorities should be required to examine taxpayer's books within a limited time.	Ex.202, p.1
Removal of duplicate income tax collections advocated.	Vancouver Young Liberal Assn. Ev.5716.
Joint collection by Dominion and returns to Province of provincial tax asked.	Cn. Assn.of Social Workers (B.C.Branch) Ex.214.

TAXATION - COLLECTION OF TAXES Cont'd.

As to propriety of a single tax collecting body -	
N. S. reserves the right to speak as to this	Ev. p.3949.
Need of publishing taxing regulations and rulings agreed to by Nova Scotia.	Ev. p.4220.
Nova Scotia collects its four major sources of revenue - gasoline tax, corporation tax, motor licenses and succession duties at a cost of 2.53% -	N.S. Brief p.117. Ev. p.4047-8.
Dominion has administered income tax collection in a way highly satisfactory to Ontario.	Ev.7609.
P.E.I. has agreed to have Dominion collect provincial income tax.	Ev.4489.
Sask. has efficient income tax collection and doubts if Dominion could collect as well, but is giving consideration to idea	Ev.1561.
Sask. income tax and allowances largely copied from Dominion Income Tax. -	Ev.1580
Utmost co-operation in tax collection between Dominion and Provinces.	Sask.Br., p.126
Multitude of taxing and licensing statutes in Canada. - 245 statutes with 943 amendments affect Canadian industry. -	C.M.A.Brief Ex.88,p.1. Ev. 2315.
Lack of publication of departmental rulings and regulations.	Ex.88,p.5,Ev.2340-2.
Absence of finality in settlement of taxes-	Ex.88,pp.7-8,Ev.2360-5.
In absence of fraud should have some measure of finality -	Ex.88,p.7.
Should allow complete investigation, but if no fraud, no recovery -	Ev.2363.
Limitation period of two years suggested.	Ex.88, p.8.
Duplication and lack of co-operation in audits. One company had 7 auditors in office at once.	Ex.88,p.8-Ev.2365.
Should be only one return, one collection, and one audit for income and capital taxes on corporations. -	Ex.88, p.8.
Need of improvement to avoid duplicate collection especially of income taxes, succession duties, etc.	Citizens Research Ins. Ex.267, pp.60-63.
Impossibility of collecting Dominion and local sales taxes together.	Ex. 267, p.79.
Centralization and uniformity of collection and tax regulation urged.	Cn. Ch.of Comm. Ex.394, pp. 6-7
Lack of finality in tax assessments - right to re-open should be limited to cases of fraud -	Toronto Bd.of Trade, Ex.268, p.38. Ev.6723.
Lack of uniformity in returns,laws & regulations and multiplicity of inspections.	Ex.268, p.39.

TAXATION - COLLECTION OF TAXES Cont'd.

Company taxes should have uniform returns,- and Dominion collection -	Ch.de C.Montreal Ex.343, p.37
Bank taxation should be centralized - collected by Dominion and allocated to provinces -	Canadian Bankers Assn. Ex.107,p.9, Ev.3170 -1
Income tax returns should be made available for inspection by municipalities.	Cn.Fedn.of Mayors, Ex. 113, p.55
Co-ordination of collection especially income taxes urged.	Ex.113, p.56, Ev. 3345.

TAXATION COMPANIES - see COMPANY MATTERS

TAXATION - CUSTOMS

(Note:- This heading contains certain statistics as to customs collections. For the effect of the tariff see Federal Policies.)

While Dominion subsidies increased from $3,430,000 in 1880 to $17 M in 1936, Dominion customs revenues increased from $18 M in 1880 to $214 M in 1931,	Man.Br.,Pt.VIII p.12
Statistics of B. C. customs dues - 1867 to 1870 -	B.C. Br., p.10
Per capita customs in 1869 of $10.49 for B.C. and of $2.42 for Canada -	Ev.4898-4900
Figures of customs collections in B.C. and in Canada 1935-6 -	Farris Br.,pp.24-5, B.C. Br., p.187.
Figures of customs and excise collections in B. C. 1871 to 1935-6.	B.C. Br., pp.185-6
Distribution of collections of customs revenue since 1928 by regions -	Ontario Br., Pt.III Table 111
These are allocated according to recorded value of retail sales. -	Ont.Br., Pt.II,pp.16
Discussion of validity of such allocation.	Ev. 7472 -7.

TAXATION - DELEGATION OF TAXING POWERS

Protest against delegation of taxing powers to officials or to Lieutenant-Governor-in-Council.	C.M.A. Brief,Ex.88,p.4, Ev. 2339.
Failure to publish regulations and rulings.	Ex.88,p.5. Ev.2341-2.
Examples of such delegation given -	Ex.88,p.5. Ev.2343-8.
Amount of the tax should be fixed by legislature - regulations as to how it is to be collected could be by executive	Ev.2344.
Parties affected should have chance to be heard -	Ev.2371.
Nova Scotia agrees that, in principle, the rate of taxation should be fixed by legislature-but in practice there are advantages in delegating power to fix rate.	Ev. p.4215-17

TAXATION - DELEGATION OF TAXING POWERS Cont'd.

Tax on gasoline in Nova Scotia - rate fixed by Lieutenant-Governor-in-Council (see N.S. Brief, p.36). Mr.McQuarrie,(A.G.) indicates that there is certain flexibility in imposing a tax - the rate to be not greater than a certain amount but to be fixed by the Lieut. Gov.-in-Council. - Advantage of a certain power to vary is left to Lieut. Gov.-in-Council, subject to proper restriction.	Ev.p.3912.
Legislation allowing Minister to fix rates of tariffs,	Man.Br.,Pt.IV, pp. 1-15.

TAXATION - EXEMPTIONS.

See also REAL ESTATE

Provincial and federal governments should pay municipal taxes.	Cn.Fed.of Mayors, Ex.113,pp.43-45. Ev.3299-3307.
Defence lands in Halifax,Quebec and Esquimault.	Ex.113,p.43.
Inequalities between different municipalities.	Ex.113,p.43.
Canadian Farm Loan Board & Soldiers Settlement Board refuse to pay taxes.	Ex.113,p.44, Ev.3302.
Two tax rates in parts of Quebec -one for exempt lands to pay for services, the other for general lands.	Ev.3303-4.
Claim for municipal exemption from sales excise and stamp taxes -	Ex.113,pp.54.
$40,000 per year on excise stamps for relief cheques.	Ev. 3344.
Complaint against exemption of publicly owned utilities from taxation.	Canadian Electrical Assn. Ex.109, Ev.3221-53.
Customers of private companies paid $9.00 each in taxes, those of public companies paid 56¢ each -	Ex.109,pp.7-8
Not a suggestion for tax reduction.	Ex.109, p.10
Exemptions from real property taxation are not theoretically proper, and all property should be taxed irrespective of ownership, particularly public utilities and governmental business properties.	Citizens' Research Ins. Ex.267,pp. 102-4. Ev.6672-4.
Statistics of exemptions and assessed values in various cities.	Ex.267,p.105.
Protest against exemption of provincial and federal government property from real estate taxation.	Cn.Ch.of Comm. Ex.394, p.6.
Alberta cities exempt about 1/3 of property- Edmonton $17½ M, Calgary $18 M, of which provincial government property in each about $5 M.	Addendum Ex.239, p.24-5,pp 53-4, Alberta Cities Br., Ex.238, p.6

TAXATION- EXEMPTIONS. Cont'd.

Government commercial enterprises should pay taxes and on all Crown properties either taxes should be paid or grants made in lieu of taxes.	Ex. 238, p.29.
Claim of governments that they bring institutions and citizens to a city and therefore should have exemptions applies equally to businesses.	Ev. 6161-2.
In Alberta liquor businesses are exempt from taxation.	Ev. 6161.
Alarm at possibility of further exemptions for Canadian Farm Loans Bd. & P.F.R.A. lands.	Alta Municip. Districts, Ex.242, p.10.
Taxation of provincial governments businesses asked.	Calgary Builders & Suppliers, Ex.253, p.4.
Protest against exemption of Indian lands. -	R.M. of Ray No.549, Ex. 277.
B. C. Government feels each class of government property has to be considered on its merits - should not pay taxes on parliament buildings. -	Ev. 5555-6.
Not thought publicly owned utilities should be taxed.	Ev. 5561-2.
Protest against exemption of Crown lands - Esquimalt has improvements of $9,790,000 of which $8,212,000 are exempt.	(Municips. of B.C. Ex.181). Ev. 5289.
Protest against exemption of Dominion and provincial government property - loss in Vancouver about $500,000 per year through these exemptions.	(Vancouver Br., Ex.182) Ev. 5323.
Example of extension of Vancouver post office cost Vancouver tax-payers $20,000 per annum in taxes.	(Vancouver Real Est. Exchange, Ex.199, p.8.)
Governments of Manitoba believes taxation of governments commercial enterprises, by municips. is sound in theory; telephone system is a special case of saving a large provincial investment from ruin; Mr. Major would like to see taxes paid but would require increase in rates; Liquor Commission has always paid taxes; lessees of Crown lands pay; Farm Loan Assn. lands pay; much has been done to relieve land from taxation.	(Per Mr. Major and Mr. Bracken) Ev. 1123-1134.
Figures of exemptions on Manitoba lands.	Man. Br., Pt.VI, p.11.
Reversion of lands to Crown in some school districts of Man. causes serious difficulties of financing -	Man. Br., Pt.VII. p.24.
There is a growing tendency of governments to extend too widely into realms of business that can be better handled by private enterprise; where government enters business should pay its just share of taxation.	(Winnipeg Bd. of Trade, Ex.17, p.3).

TAXATION - EXEMPTIONS. Cont'd.

Municip. right to tax Crown lands which are revenue producing asked, e.g. University lands, Farm Loan Bd and Soldiers Settlement Lands, &c, also power to tax public utilities.	(Union of Man.Municips. Ex.18,p.3.)
Protest against exemption of government commercial enterprises; liquor stores pay realty but not business taxes; no tax on government telephone system; Bradshaw report recommended full taxation.	(Winnipeg Br., Ex.19, pp 15-6.)
Real estate exemptions of $51 M, assessments $198 M -	Annual Report Winnipeg, Ex.20,p.32.
Would get $66,000 taxes if only government business enterprises taxed.	Ev.957.
Nova Scotia agrees with Canadian Electrical Assn. contention that the publicly owned companies should be subject to local taxation.	Ev. 4220-1.
Removal of exemptions of C. N. R. urged.	(Union of N.S. Municips.) Ex.154,pp 19-21, Ev. 4262.
City of Halifax points out that defence and shipping considerations led to large areas of crown lands, services for which are charged to other citizens of Halifax.	Ev. 4271. Halifax Brief,Ex.158-pp 5-17.
Nearly 50% of total value is exempt and about 25% exempt in government of Canada's hands; also government wharves diminish value of private wharves.	Ev.4278-81.
Government business properties, e.g. harbours and military and naval properties are for good of Canada as a whole and should not be exempt.	Ev. 4284.
N.S. government agrees that where governments are carrying on business, should be taxed.	Ev.4291.
Crown exemption for local improvement rates.	Ev. 4291-3.
Note also that Crown not bound by municipal by-laws and regulations.	Ev.4295-7.
City of Halifax claims, exemption from sales and stamp taxes.	Ev. 4302-3.
Exemption of publicly owned utilities creates inequality.	Ev. 4308-9,4319. Halifax Board of Trade Brief,Ex.159, p.2.
Protest against business competition by governments, with tax exemptions to assist the governments business -	Ev. 4316-18.

TAXATION - EXEMPTIONS. Cont'd.

Difficulties created by exemption of government owned lands - e.g. railway lands, liquor stores, govt. office bldgs, Farm Loan Board Lands.	Union of N.B. Municips. Ex.375, p.7,
N. B. Telephone Co. etc -	Ev. 9063-4.
All govt. owned properties should be made subject to municipal taxation. -	Ev.9073-4, Ex.375-p.8.
Special problems from exempted property in Gloucester & Northumberland counties even preventing tax on interest of lessees in crown lands.	Ex. 377,pp 23-26. Ex.378, pp 19-23, -Ev.9088-90.
N.B. should also share with municipalities, C.N.R. payments in lieu of taxation.	Ev. 9090.
St. John, N.B. has about $18 M exempt lands held by Dominion and Provincial governments with about $29 M taxable lands -	St. John Brief Ex. 367, pp 10-11.
C.N.R. pays large sums in other cities of Canada.	Ex. 367, p.11.
C.N.R. pays $119,000 per year to N.B. which is not shared with municps.	Ex.367, p.12.
Harbour properties show operating profit, no taxes paid.	Ex. 367, p.12.
Provincial Bldg. pays practically no taxes, but receives services.	Ex.367, pp 12-3.
Ontario has authorized the municipal taxation of liquor stores.	Ont. Br., Pt. II, p. 35.
Figures of real property exemptions in Ontario -	Ont. Municipal Assn. Ex.281, pp 9-11.
Certain liquor store properties not taxable.	Ev. 7051.
Exemptions created by fixed assessments induce competition between towns.	Ev. 7052.
Public Utilities should not be exempt from local taxation.	Toronto Property Owners, Ex. 285, p.25.
Power to tax government properties suggested -	Home Owners of Toronto, Ex. 288, p.6.
Protest against exemption of govt. owned properties and publicly owned commercial enterprises to which municipal services are rendered.	(Ont.Assn.of Real Est. Bds -Ex.98-p.15,Ev.2761)
Total of $321 M exemptions in Montreal, 53% govt. property, 11 % church property, should not exempt govt. properties.	Montreal Bd.of Trade - Ex.342,p.33.
Discrimmination between private & public utility cos -suggestion that Dom.return to prov. the amount of Dom.income taxes paid by utility cos. in the province.	Ex.342,p.48.Ev.8200-2.

TAXATION - EXEMPTIONS. Cont'd.

Also recommended by -	Ch.de C.de Montreal, Ex.343, p.35.
Table showing assessments and exemptions of principal cities of Canada.	Ch.de C. Montreal, Ex. 343, p.32.
Exemption of railways explained; C.P.R. exempted on main lines and possibly on branch lines by its Charter in Sask. & Alta.	Ev.1557-8, Sask.Br.,pp 83-7, pp 103-4.
Withdrawal of exemptions from municipal taxation on crown and railway properties asked.	(Sask.Urban Municips. Ex. 49, pp 17-8)
Railway taxation by cities prohibited.	Ev.1526-7.
C.P.R. has exemption, and Sask.grants same exemption to C.N.R. -	Ev.1527.
Should be amendment of B.N.A.Act to permit tax of Crown property.	Ex.49, p.19.
Difficulties with Soldiers' Settlement lands, possible invalidity of arrangement to pay taxes; possibility that federal ownership under Farm Loan Bd. & Prairie Farmers Rehabilitation Act may create further exemptions; should limit exemption to lands actually occupied for government purposes.	(Sask. Assn.of Rural Municps. Ex.52, p.4) Ev.1634-37, Ev. 1665.

TAXATION - GASOLINE TAXES.

Revenue in B. C. from gasoline tax was $2½ M in 1935-6 and from motor-vehicle licenses was about $2¼ M	B. C. Br., p.179.
Share in gasoline taxes to aid in highway upkeep asked.	Union of Man. Municips. Ex. 18, pp 4-5, (Winnipeg Ex.19, p.8.) (R.M. of St.James, Ex.21,p8)
N. B. imposes a gasoline tax collected through the gasoline stations.	Ev.8611-2.
Nova Scotia taxes the sale of gasoline by the wholesaler to the retailer.	Ev. pp 4163-4.
Nova Scotia and Ontario rates and yield compared.	N.S. Brief, p. 107.
History and description of Ontario gasoline tax -	Ont. Br.Pt. III, p.21.
Collections -	Ont. Br.,Pt. III,Table 13.
Collections from motor vehicle licenses -	Ibid, Table 14.
P.E.I. gasoline tax - 10¢ per gal. is highest in Canada.	Ev. 4494.
Cannot be further increased -	Ev. 4497.

TAXATION - GASOLINE TAXES. Cont'd.

Details of gasoline and motor vehicle taxes in Quebec - yield about 50% of provincial tax revenues. No contribution to municipalities -	Montreal Bd.of Trade Br., Ex. 342, pp 20-1, Ev. 8177-8.
Sask. imposes gasoline taxes of 7¢ per gal - began in 1928 - use gas. cos. as agents for collection.	Sask. Br., pp 81-3.
Net collections 1929 to 1937 given.	Sask Br., p. 91.
Constitutional difficulties in making gasoline taxes direct and preserve at the same time efficiency of collection.	Ev. 1563.
Sask. suggests provinces should have powers to levy as an indirect tax.	Sask. Br., p.123, Ev.1599-07.
Present cost of collection 4.1%.	Ev.1607.
Amounts presently collected roughly equals highway maintenance and interest.	Ev. 1610.

TAXATION - INCOME TAXES.

(Note:- The submissions as to income taxes are here sub-divided into headings for the Dominion and each province and a general heading for submissions by national organizations. The titles Company Matters and Insurance should also be consulted for greater detail as to the income taxation of companies. The title Taxation-Collection of Taxes should be consulted for methods of collection of income taxes.)

Geographical divisions of income tax jurisdiction (per Mr.Elliott)	Ev. 3523-4.
Employees engaged in income tax work.	Ev.3525-26, Ex.122.
Cost of collection of income tax 1.5%	Ev.3526-7.
$100,000 received from Ontario for collection.	Ev. 3528.
Uncollected accounts .05%.	Ev.3528.
Income taxes mainly from Toronto & Montreal - income derived from all Canada, other regions however not necessarily comparatively poor.	Ev. 3529, Ev.3569.
Checks on returns.	Ev. 3529-36.
Charts showing incidence of tax and its sources.	Ev.3537-64, Exs.123,124.
Charts & statements showing net incomes.	Ex.125. Ev.3565 et seq.
Total collection since inception of Dominion tax - $1,319,011,100.13.	Ev.3577.
Experience of collection of Ont. tax.	Ev.3578, 3584.
Need to have uniform definition of "income".	Ev. 3579.

TAXATION - INCOME TAXES. Cont'd.

Burden of double income taxes.	Ev. 3585-93, 3612-3.
Comparison of Can, Br, and American income taxes.	Ev. 3593 -3613.
Opinion of Mr. Elliott that point is approaching where there is diminishing return.	Ev. 3615.
For every $100-$50 reduction revenue increased $880,000 -	Ev.3616-18,Effect Ev.3643.
Obsolescence not included in exemptions.	Ev. 3619-21.
Speedier audit desirable but would be very expensive.	Elliott Ev.3622.
Annuities- taxation for income tax purposes discussed.	Ev. 3625-41.
Discussion of international aspects of income tax, growth in income taxes throughout world, need of international agreements to prevent double taxation and tax evasion and with provincial income taxes it is a question whether Canada has unfettered control; witholding at source amounts to deduction of revenue for foreign countries with whom we have reciprocal agrts, but provincial taxes are just added burdens to foreign investors.	(Per Mr.Elliott) Ev. pp 3795-3820.

ALBERTA SUBMISSIONS.

Dominion should have exclusive powers to levy income taxes to avoid duplication, costs of collection, and to allow provision of social services.	(Ed. Ch. of C. p.52)
Dominion should have exclusive power to collect income taxes - to be re-distributed to provinces proportional to their needs.	(Alta.School Trustees Assn. Ex.244, p.6.)
Income tax levied on whole Dominion urged on a harsher schedule, re-distributed in converse ratio to the benefits of the tariff.	(Edmonton Taxpayers' Protective Assn. Ev.6323)
Dominion should impose only income tax, and the tax should be distributed to the provinces - which would assume burdens from municips.	Alta. Towns & Villages Br., Ex. 241- Ev. 6190.
Dominion should collect all income taxes.	Alta Bondholders Protective Comm. Ex.247, p.7.
Dominion should have sole right to collect all income tax, - with apportionment or additional grants to the provinces.	Calgary Bd. of Trade, Ex. 249, p.2.

TAXATION - INCOME TAXES Cont'd.

BRITISH COLUMBIA SUBMISSIONS.

B. C. first imposed income tax in 1876, and is dependent in large measure upon this income; Dominion entry into the field embarassing to province and forced it to borrow from the Dominion; need of readjustment.	B.C. Br., p.352.
Farris argues that it was understood at Confederation that field of direct taxation would be left to the provinces.	Farris Br., p.4.
Intended that direct taxation should provide costs of government and hence at least that provincial income taxes should be prior to Dominion.	Farris Br., pp.23-4.
Stress laid by B. C. at Conference in 1924 on taxation on invasion of income tax field.	B.C. Br.,p.20.
Dominion income taxes collected in B.C. from 1918 to 1937 were greater than total from Maritimes, Alta. & Sask combined; comparison with subsidies received; comparison also with Manitoba income tax collections and subsidies.	Farris Br., pp 22-3.
Dominion income tax levied in B. C. on income derived from depletion of natural resources.	Farris Br., p.29, B.C. Br., pp 37-51.
Dominion does make an allowance for depletion of natural resources.	Ev. 5241-2.
Farris admits if Dominion is to levy income tax must be uniform over all provinces.	Ev.5079,5081-2.
If prior right to income tax conceded B. C. can take care of financial difficulties, if it is not, B.C.can't.	Ev. 5080.
Yield of provincial income tax $7½ M in 1937, of Dom. inc. tax from B.C. $6¾ M - effect of doubling income tax in B.C. shown.	Farris Br., pp 31-2.
Note in 1934 Brief Ex.179 for better terms on which $750,000 addition to subsidy was based,B. C. does not ask Dominion to recede from income taxation, and admits the necessity of Dominion income taxation.	Ev.5911-2.
Quotations in Hansard as to Dominion deliberately invading income tax field.	Ev.5926-7.
Description of history and nature of B.C. income taxes -	Memo B.C.Comm.of Taxation,Ex.185,Ev.5359-61.
Collections in 1937 of $7,408,000, 76% from corporations and 24% from individuals.	Ev.5362.
Returns from individuals 146,799, of these 83,703 were below $1200 income thru operation of wage tax.	Ev.5362-3.

TAXATION - INCOME TAXES Cont'd.

BRITISH COLUMBIA SUBMISSIONS. (Cont'd.)

About 50% get refund in full below $1200, and about 25% from $1200-$2500- these groups pay about $350,000 in taxes.	Ev.5364.
About 92000 taxpayers compared with 23157 Dominion inc. taxpayers.	Ev.5365.
Payments by classes.	Ev.5365.
Dominion taxes requires Province to resort to lower income groups.	Ex. 185,p.2.
Details of Dominion income tax in B.C.	Ex.185,pp.1-2.
Dominion cost of collection is $6.03 per return handled, B.C.'s is $1.10.	Ev.5370.
Impossible to have joint collection, because B.C. tax is essentially different and aimed at different taxpayers; taxable income is different; special exemptions in B.C; deduction of tax from wages at the source.	Ev.5370-76. Ex.185, pp 4-5.
Lack of co-operation between audit staffs and in regard to information returns, B.C. has attempted to have co-operation without success.	Ev.5377-9,Ex.185 p.5.
Comparison of actual taxes in 4 Western provs. show B. C. not excessive.	Ev.5380-2,Statement Ex.186.
Comparison of B.C. & Dominion rates, & U.S. and California rates -ours much higher.	Ev.5382-86. Statement Ex.187.
Lack of co-operation of Dominion as to collection at source from Dominion employees.	Ev. 5391.
B.C. Commissioner of Taxation advocates that Dominion should allow exemption for provincial taxes paid.	Ev. 5392.
Each government should allow an exemption of other government's tax - also that Dominion should exempt from taxable income the dividends paid by Canadian companies paying income taxes.	B.C. Bds.of Trade, Ex.188, p.8.
See opposition from Lumber & Shingle Mfrs.	Ev.5923 and Exs. 275,276.
Only one Federal income tax should be collected thus equalizing burden in accord with ability to pay instead of varying rates of combined tax.	(Greater Vancouver Youth Council) Ex.205 pp 6-7, Ev.5631-5.
Dominion should have sole right to levy individual income taxes - if more revenue needed for services assumed.	Vancouver Young Liberal Assn. Ex.209,Ev.5716.
If Dominion assumed social services costing $5 M and unemployment relief of $5M, province could afford to lose the income tax revenue.	Ev. 5716-7.

TAXATION - INCOME TAXES Cont'd.

BRITISH COLUMBIA SUBMISSIONS. (Cont'd.)

Single Dominion income tax advocated - if this done, possibility of assuming portion of provincial debts should be considered.	C.C.F.(B.C.Section) Ex.210, p.2.
Dominion should not withdraw from field, but urge income tax should be used to finance social services, grants to be made by Dominion - on basis of provincial need and maintenance of standards.	Cn.Assn.of Social Workers (B.C.Branch) Ex. 214.

MANITOBA SUBMISSIONS.

Manitoba contends tariff policies have fertilized income tax field for Ontario and Quebec and impoverished it for other provinces.	Man. Br., Pt.VII,p.39. Ev. 365-6.
Number of taxpayers and amount of tax paid by various income groups in Ontario and Manitoba.	Man.Br., Pt.VII p.40.
Manitoba does not ask that Dominion retire from income tax field, but thinks it is desirable for Dominion to collect these taxes and thus redistribute.	Man. Br., Pt.VII,p.50. Ev.369.
Manitoba Special 2% Income Tax described - basic exemptions, in 1933-$860 & $480,now $1200 & $600 - collected at source by employer as agent for government - a fruitful and cheap tax.	Ev.380-2.
Dominion assumption of income tax advocated to allow it to assume relief and social service costs.	Greater Winnipeg Youth Council,Ex.28,p.5.

NEW BRUNSWICK SUBMISSIONS.

N. B. has no provincial income tax - municips. however do impose income taxes.	N.B. Brief,p.27.
Claim that Dominion invaded the field as a war measure. - but would prefer to have Dominion continue and distribute a share.	N.B. Brief,p.27. Ev. 8603-4,8607.
Reference to 1918 -Dominion-Provincial conference resolution with claim for 50% of income tax on a per capita basis.	N.B. Brief, pp 27-8.
N. B. still adheres to this request.	Ev. 8602-3.
St. John, N.B. has a municipal income tax.	St.John Brief, Ex.367, p.4.
Exemptions are very low; on incomes between $1000 & $1500 exemption is $400; on incomes between $1000 & $1800 it is $700; stenographers and clerks are paying income tax.	Ev. 8916.
About 33% of revenue derived from income tax.	Ev.8929.
Collection methods described.	Ev. 8929- 30.
No access to Dominion Income Tax returns.	Ev. 8930.

TAXATION - INCOME TAXES Cont'd.

NOVA SCOTIA SUBMISSIONS.

Difficulty created for provinces because Dominion appropriated the income tax. N.S. Brief, p.121 Ev. p. 4049-51.

N.S. pays about $1,000,000 Dominion income tax. Ev. p.4049.

Income tax a war measure -suggestion at Dom.-Prov. conference in 1918 that it be divided 50% to provs. on per capita basis. Ev. p.4050.

Similar proposal for division in 1924 by Ont. Ev. p.4050.

N.S. recommends that income taxes should be in Dominion hands, so as to be made national in scope and progressive in character. Ev. p.4062.

Should not be given to the provinces. Ev. p. 4038.

Premier Macdonald thinks could be increased in some brackets. Ev. p.4063.

Nova Scotia agrees to transfer of exclusive and effective jurisdiction over income tax to the Dominion to provide additional revenue for new responsibilities. N.S. Br., p.52.

Close relationship between collection of income tax and succession duties makes for greater efficiency. Ev. p. 3947.

Municipalities in N. S. have power to levy income taxes but this power has not worked out very satisfactorily. Ev. p. 4192.

Lowering of exemptions to increase tax consciousness urged. (Halifax Bd.of Trade, Ex.159-Ev.4313-16.)

ONTARIO SUBMISSIONS.

Mr. Hepburn argues that as social services mainly arise from industrialism if provs. are to supply social services, the provs. should have the right to make the initial levy on incomes in the prov. Ont. Br., Pt.I.p.10.

History of Ontario and other provincial income taxes - Ont.Br., Pt.II,p.56. Ont.Br., Pt.III, pp 13-5.

Dominion has legal right, but intrusion in field only justified under a national emergency, and extension in field contrary to spirit of the B.N.A.Act and the conventions of the constitution. Ont. Br., Pt.II,p.56.

Effect of Dominion being first in the field prevents Ont. receiving 50% of tax.

Figures of taxes paid on various incomes given. Ev.7596-7 Ont. Br., Pt. II,p.57.

TAXATION - INCOME TAXES Cont'd.

ONTARIO SUBMISSIONS. (Cont'd)

Exemption by Ontario of Dominion tax is a matter of policy, but is necessary.	Ev.7599.
Altho cost of war still exceeds $100 M per year, this is no longer an emergency but a chronic matter and should be met otherwise than by income tax.	Ev. 7598.
Resolution of Ontario Legislature - Mch.1938 - asking that prior right of provs. in income tax should be recognized by making provincial tax a deduction on Dominion.	Ont. Br., Pt.II,p.57.
Effect of giving provincial tax priority would be to decrease Dominion revenue by $950,000 and increase Ontario revenue by $1,104,000 -	Ev. 7606, Ex.301,Ex.302.
Quotations from Parliament as to emergency nature of Dominion income tax.	Ont.Br.,Pt.II,pp.57-59.
Since emergency passed has never been deliberately or seriously reviewed.	Ev. 7612.
Chairman questions this, and asks where money is to come for Dominion.	Ev. 7612-5.
Asked as to effect of cancelling Dominion income tax, on theory of transferences, Mr. Walters thinks only personal inc.tax should be given up, corporation tax will make transfers.	Ev. 7617.
In 1936, Dominion income tax on corporations yielded $43 M, on personal incomes $33 M.	Ev. 7618.
Ont. asks for priority of tax only on persons and personal corporations, no complaint about tax on corporations by Dominion except qua mining companies.	Ev. 7621.
If this is done, Ontario will look after unemployment relief, and will make an equitable arrangement with municips. to relieve their burden.	Ont.Br.,Pt.II,p.60.
Altho this does not assist other provinces as much, Ontario does not object to unequal federal aid by way of subsidies.	Ev. pp 7622-6.
In other federations the provinces or states have the prior right to tax incomes.	Ont. Br., Pt.II,p.61. Ev. 7636-9.
Ontario states there are certain objections to Dominion Inc. Tax Act which are carried into the Ont. Act to preserve uniformity, which would not be if Ontario had control.	Ont. Br., Pt.II,pp 61-2 Ev.7609-10,7639-58.
High corporation taxes discourage influx of necessary new capital.	Ont.Br., Pt.II,p.62.
Failure to allow deduction for obsolescence.	Ont. Br., Pt.II,p.63.

TAXATION- INCOME TAXES Cont'd.

ONTARIO SUBMISSIONS. (Cont'd.)

Should be allowed only when ascertained by actual replacement.	Ev. 7844.
Arbitrary distinction between "earned" and "investment" income discourages investment.	Ibid pp 63-4
Failure to provide for averaging of losses in one year against profits in another as in Eng. income tax -	Ont. Br., Pt.II,p.65.
Failure to average income received from several businesses as in England.	Ibid p.66-Ev.7650.
Failure to allow deduction for life insurance premiums -	Ont. Br.,Pt.II,p.66.
Should allow deduction for children attending universities.	Ont. Br., Pt.II,p.66, Ev.7653-5.
Failure to allow interest on over-payment of tax.	Ont.Br., Pt.II,pp 66-7 Ev.7655-7.
Suggestion that weight of Dominion income tax may prevent accumulation of large estates and thus diminish receipts from succession duties.	Ont. Br., Pt.II,p.33. Ev. 7540.
Mr. Chester Walters believes rates of Dominion income tax in higher brackets are too high.	Ev. 7540.
Dominion tax operates to exclude capital investments which are needed to modernize industry.	Ev. 7540.
These progressive rates can be pushed too high.	Ev. 7602.
Dominion Provincial Conference in 1927 discussed Dominion income tax - Hon.Mr.Robb, pointed out the continuing cost of the war and the usefulness of the Dominion tax in collecting incomes concentrated in Ont. & Quebec.	Ev.7679-83.
See also N.S. Brief, p.123 as to Mr.Robbs attitude - quoted -	Ev.7739-40.
Also statement in 1928 budget speech (as to reasons for reducing income tax.)	
And statement by Mr.MacKenzie King in 1928 debate.	Ev.7804-5.
Tables showing amounts of Dominion income tax collected.	Ont. Br.,Pt.III, Tables 4,5,6,& 7.
Figures of collections since 1928 by regions-	Ont.Br.,Pt.III, Table III.
These are allocated acc. to place of collection.	Ont.Br.,Pt.II,p.17, Ev.7463.
Discussion of validity of such allocation.	Ev. 7472-7.

TAXATION- INCOME TAXES Cont'd.

ONTARIO SUBMISSIONS. (Cont'd.)

Ontario provincial income tax in last fiscal year yielded $6,041,000 - out of which $3 M paid in 1 mill subsidy to municips. & $3,800,000 by relieving municips. of old age & Mothers' allowances - a net loss of $300,000 per year.	Ev. 7564.
Compare figures given in -	Ont. Br., Pt.III Table II.
Dominion Income tax on corporations applied to mining companies affects adversely Ont. revenues from taxation - suggestion the Dominion should not tax actual mining operations.	Ont. Br., Pt. II, pp 50-5.
Exemption formerly of 50%, now of 33-1/3 % of income from gold mines.	Ev. 7584.

P.E.I. SUBMISSIONS.

Exemptions for P.E.I. income tax start at $750 & $1,000 -	Ev.4488.
Scale in P.E.I. a little higher than Dominion in income group from $3- $5,000.	Ev.4489.
Agreement for collection by Dominion.	Ev.4489.
P.E.I. does not think Dominion should leave the income tax field.	Ev. 4491.
Charlottetown Bd. of Trade regards income tax by Dominion as a very fair tax - valuable because it is unpopular.	Ev. 4369.
Dominion should also collect provincial income tax.	Ev. 4370.
Suggestion also that special extra Dominion income tax be collected for distribution to provinces on a per capita basis.	Ev. 4370-1.

QUEBEC SUBMISSIONS.

Quebec imposes no income tax.	Ex. 342, p.31.
Montreal Bd.of Trade recommends provinces vacate income tax field, with Dominion using proceeds for extra services or returned to prov. on weighted economic index.	Ev. 8146.
Income tax should be broadened by reducing exemptions and increasing rates on lower and middle brackets.	Montreal Bd.of Trade, Br., Ex.342,p.12. Ev.8213-16.
Montreal imposes income tax of 10% to 20% of federal tax.	Ex. 342, pp 44-5, Ev.8198.
Collections of income tax about $1,200,000	Ev. 8213.

TAXATION - INCOME TAXES Cont'd.

SASKATCHEWAN SUBMISSIONS

Provincial income tax imposed in Sask in 1932 - exemptions $700 & $1450 -	Sask Br., pp 76-7.
Amounts collected 1933 to 1937 -	Sask Br., p.90.
Increase to $550,000 in 1937 due to more efficient collection methods	Ev. 1560.
Sask. doubtful if Dominion could collect as efficiently.	Ev. 1561.
Constitutional difficulties, especially collection from companies with head office outside province- summary of cases.	Sask Br., pp 98-102.
Classification of persons assessed for income taxes and difficulties of collection.	Sask Br., pp 110-2.
Income taxes from very few farmers.	Ev. 1580-85.
Sask. advocated Dominion take over all income tax collections - as being better able to collect and impose advantageously; for provinces to have sole right would create greater inequality than at present; distribution of proceeds among provinces on equitable basis.	Sask. Br., pp 120-1, Ev. 1590, 1597-8.
Dominion should collect income tax and should have sole jurisdiction to levy so as to discharge larger services to be assigned to it.	Regina Bd.of Trade, Ex 66 p.2.

General Submissions:

Companies doing business in all provinces have 8 different income taxes to pay.	C.M.A. Brief Ex.88,p.2. Ev. 2318.
No reciprocity (except in Man.) such as exists between Canada & U.S.A.	Ev.2319.
Difficulties as to deductions for business expenses, entirely within discretion of Commissioner.	Ibid p 3. Ev.2324-5.
Should be reciprocal deductions.	Ex 88, p.8.
C. M. A. suggests there should be only one income tax on businesses imposed and collected by Dominion, and provinces to share on a uniform basis of sales actually made in each jurisdiction as compared with total sales.	Ex.88 p 8, Ev.2366
Question of export sales discussed.	Ev. 2369-70.
Alternatively should co-ordinate so that only one annual return, one collection agency and one audit; each province fixing its own rate.	Ex 88 p 8. Ev 2366.
Dominion should have sole right to levy and collect income taxes, subject to such allocation as may be determined.	Cn. Ch.of Comm. Ex 394 p.5.

TAXATION - INCOME TAXES Cont'd.
General Submissions: (Cont'd.)

Exemptions should be lowered to make citizens more tax conscious.	Ex 394 p 5.
Rate levied by Dominion should be uniform throughout Canada.	Ev 9531-2
Possibility that Dominion might act as collection agent.	Ev 9539 - 40.
Comparative income taxes paid in various provinces, in New York, and in England, by a married man with two children.	Citizen's Research Ins. Ex. 267, p.72.
Suggestion that Dominion should exempt payments of provincial income tax, rather than vice versa.	Ex. 267, p 73.
Statistics of Dominion, provincial and municipal income taxes in Canada.	Ex. 267, p 74.
Taxation of annuities should only be on portion which represents interest.	Cn. Life Officers Br., Ex. 92, p 22.
Dominion should have exclusive power over income taxation.	Trades & Labour Cong. Ex. 106, pp 18-9.
Personal income taxes should be the basic Dominion tax.	Communist Party Ex.401, p 61 pp 62-4.
Schedule of proposed income taxes.	Ex 401, p 89.
Income statistics of wage earners in Canada,	Cn. Welfare Council Ex. 380 B pp 7-8.
Between 45% & 50% of those paying Dominion Income tax pay on income less than $2000 with an average amount of $11.	Cn.Welfare Council Ex 30 B p 8.

TAXATION - LICENSES.

Provincial licenses, at high rates, have tended to handicap businesses and interfere with free interprovincial trade.	Ed Ch of C. pp 46-7
Abuse of licensing powers so as to make the license in effect prohibitory.	C.M.A. Brief,Ex 88, pp 6-7, Ev 2352-60
Discussion of law to the effect that license fees may be invalid because they are indirect taxation.	Supplementary Memo of C.M.A.

TAXATION - RETROACTIVE TAXES

Protest against recent tendency to amend taxation statutes with retroactive effect.	C.M.A. Brief Ex 88, p.6 - Ev.2348-52.
Answer of Nova Scotia to criticism of C.M.A. as to retroactive taxing statutes, particularly succession duty acts.	Ev p 4217-4219.
Provincial premium taxes have a retroactive effect.	Cn.Life Off Brief. Ex. 92, p.20
Protest against retroactive taxes.	Toronto Bd.of Trade, Ev. 268, pp 37-8.

TAXATION - SALES & EXCISE TAXES

Statistics of Dominion sales tax, (Mr.Sims).	Ev.3645-6
Duplication of provincial stock transfer taxes.	Ev 3647
Exemption of raw materials and semi-manufactured goods.	
Cost of collection 2.71% of collections for both customs and excise- would be very much less for excise tax.	Ev 3652, Ev 3787
As to rebates for bankruptcies - tax is on manufacturer not on customer.	Ev 3654
Sales tax a fair equitable tax, based unability to pay,necessities of life exempt.	Ev 3654,Ev 3787-8.
Tax is upon manufacturer who may or may not pass it on.	Ev 3777
Exemption of small manufacturers explained.	Ev. 3778-9.
No exemption for sales tax of inland freight.	Ev 3781-3.
Distinction . between Dominion sales tax and Sask & Montreal sales taxes.	Ev 3784.
Not suitable for Dominion to collect these other taxes.	Ev 3791.
Provincial power to levy indirect taxes would not produce much revenue.	Ev 3786.
Full publication of sales tax regulations.	Ev 3790.
Dominion should have sole jurisdiction to levy to avoid duplicate taxation, extra costs of collection and allow payment by Dominion for social services.	Ed Ch. of C. p 52.
Provincial.sales tax, earmarked for some special purpose and directed toward relief advocated.	Calgary Bd. of Trade. Ex.249 p 3.
B. C. recommends extension of provincial tax powers at least sufficient to make valid a turnover tax, and a retail sales tax.	B. C. Br.,p 352 Ev 4840-2.
Patullo suggests that amendment to allow provincial sales tax in indirect form was thrown out by Senate at instance of B.C.	Ev 5350.
Possibility of a provincial sales tax - earmarked for education would yield $7½ M per year at 1%.	(School Trustees of B.C.) Ev. 5348-52.
Province-wide or even a dominion-wide sales tax to take over costs of relief and higher education from real estate.	Vancouver Real Est. Exch. Ex 199 p 9.
Principle of provincial sales taxes should not be extended, altho for purposes of existing taxes, constitutionality should be established.	B.C.Council of Women. Ex 206 p 3.

TAXATION - SALES & EXCISE TAXES Cont'd.

N. B. Claims Dominion invaded field, which should have belonged to province.	N.B. Brief,p 29.
Suggestion that sales tax is an expensive tax to the consumer because it is included in manufactured price and mark-up by wholesaler and retailer applies to it.	N.B. Brief, p.29.Ev 8612.
Nova Scotia urges an amendment to remove any doubt as to provincial power to impose taxes in the nature of sales tax.	N.S. Br., pp 33-37.
Analysis of two cases on two B.C. Fuel-Oil Tax Acts.	P 34-5
Request is not to get authority to impose such a tax, but is to get authority to impose that tax in a particular and effectively collectible manner and to be able to infringe the field of indirect taxation.	P 35.
Present gasoline taxes are imposed in a round-about way and N.S. thinks that, where there is the undoubted power to impose the tax, it should be collectible in an easier and more efficient manner.	Ev.p3909, 3910.
Question by Dr. Dafoe as to preventing indirect tax being reflected in an unduly enhanced price to the consumer.	Ev. p 3911.
Such power to levy indirect taxes should be so restricted as to prevent discrimination against the products of other provinces.	Ev 4187.
Distribution of Dominion tax collections of sales and excise taxes since 1928 by regions.	Ont Br., Pt.III Table III.
Allocated acc. to recorded value of retail sales.	Ont. Br., Pt II, p.16.
P.E.I. wishes clarification of powers of province to impose taxes such as gasoline tax, etc; bordering on indirect taxation.	P.E.I. Brief p 49. Ev. p 4526.
Sales taxes said to bear more heavily on poorer people.	Montreal Bd.of Trade Ex 342 p 5. Ev 8149-50.
Quebec Hospital tax on meals is a bad tax and should be abolished.	Ex 342 p 28, Ev.8181
Details of Montreal sales tax.	Ex.342 pp 42-3 Ev. 8195-8.
Collection by using vendors as agents of the city.	Ex 342, p 43.
Undesirable features of sales tax, but needed unless other revenue available.	Ex 342/344
Total collections of about $3 M -	Ev 8212.
Opinion that exemptions do not make Dominion sales tax a fair tax.	Ev 8208.

TAXATION - SALES & EXCISE TAXES Cont'd.

Saskatchewan Education Tax 1937 a tax on retail purchases.	Sask Br., pp 87-8.
Believed to be a constitutional tax.	Sask Br., p 104.
Arose from Jacoby Comm. & Bk of Can. Report, only prov. to levy such a tax.	Sask Br., p 105.
Yield of $2 M per year expected.	Sask Br., p 105.
Difficult tax to administer.	Sask Br., p 115.
Saskatchewan urges that provinces be given power to levy indirect taxes along lines recommended by Dunning in 1936, on retail sales, hotel sales &c.	Sask. Br., pp 123-5.
Dunning proposal was result of Dom. Prov. Conference.	Ev 1612.
Possibility of adding to Dominion sales tax, a percentage for distribution among provinces.	Sask Br., p 125,Ev 1615-6.
Recommendation as to form of legislation extending provincial powers.	Sask Br., p 335.
Discussion by C.M.A. of sales & excise taxes; Argues that sales taxes increase manufacturing costs by pyramiding and increases administrative overhead because the manufacturer is a Tax-collector; losses are occasioned through bankruptcies of customers who have not paid the tax; discrimmination created against Canadian manufacturers in competition with those outside, also discrimmination between sections of same industry, e.g. small tailors; conclusion that sales taxes should be reduced when possible, should be imposed only by Dominion, should allow rebates for bankruptcies; should audit finally each year.	C.M.A. Br.,Pt.IV Ex 91,Ev 2449-2489 A
Only Province of Saskatchewan and city of Montreal impose sales taxes.	Ev 2469.
Sales tax is now a tax at the source on the manufacturer.	Ev 2472.
Origin & history of Sales Tax in Canada.	Ex 91 Appendix I Ev 2475-83.
Excise taxes discussed.	Ex 91,Appendix II Ev 2483-87.
C.M.A. opposed to amendment to allow provincial sales taxes.	Ev 2488.
Statistics of yield of Dominion sales tax 1922 to 1935.	Citizens'Research Ins. Ex 267, p 78.
Dominion sales tax not instituted as part of a balanced system, but from necessity, unpopularity of such taxes.	Ex 267,pp 76-7.
Impossibility of collecting Dominion and local sales taxes together.	Ex 267 p 79

TAXATION- SALES & EXCISE TAXES Cont'd.

Objections to sales tax - pyramiding of original tax - heaviest weight on poorer classes.	Canadian Importers & Traders Assn.Ex 280, pp 2-3.
Exemptions cover most foods but not clothing, etc.	Ev 7039-40.
Provincial power to impose indirect taxation - not favoured by organized labour.	(Trades & Labour Congress) Ev 3126.
Proposal of provincial sales tax to be rebated to municps.	Home Owners Assn. of Toronto, Ex 288, p 6.
Loss of sales tax revenue arising from excessive trade discounts to large scale purchasers - application of fair market values to sales tax asked.	Retail Merchants Assn. Ex. 399, pp 12-13.
Abolition of all sales & excise taxes asked.	Communist Party Ex 401, p. 61 & pp 64-6.

TAXATION - STOCK TRANSFER TAXES

Duplicate audit of transfer taxes, by Dominion, Ontario and Quebec and great increase in expense to Governments and to business firms.	Investment Dealers Ex 108 p 15,Ev.3207
Duplicate taxation by Dominion, Ontario and Quebec - duplication of inspection and audit - should have one collecting and auditing unit even if double taxation.	Dominion Mfg.& Invt. Brief, Ex 95,pp 17-8.
Duplication of stock transfer taxes by Dominion, Ontario & Quebec,(Mr.Sims).	Ev p 3647.

(Page 285 Follows)

TAXATION - SUCCESSION DUTIES.

Dominion should have exclusive power to levy succession duties to avoid duplication, extra costs of collection, and to allow provision of social services.	Ed.Ch.of C. p.52.
Dominion collection of succession duties to be reallocated to provs. according to their needs.	Alta. School Trustees Assn. Ex.244,p.6.
Dominion collection solely advocated.	Alta.Bondholders Protective Committee, Ex.247,p.7.
Protest against attitude of governments that estates are ligitimate prey of governments - reciprocal agreements have broken down - should tax estate only once.	Calgary Bd. of Trade, Ex.249.p.4.
B.C. revenues from succession duties about $1.M. per year.	Ex.228.
Hardship on estates consisting mainly of real estate through systems of succession duties in Canada.	Vanc.Real Est.Exchg. Ex.199,p.9.
If Dominion needs greater revenue for social services assured by it, taking over of succession duties should be considered.	Greater Vanc.Youth Council Ex.205,p.7.
Man. proposes (in return for certain services assured) that Dominion have sole right to levy succession duties.	Man.Br.Pt.VIII,p.55.
Dominion should assume succession duty taxation so as to be able to take over relief and social service costs.	Greater Wpg.Youth Council,Ex.28,p.5.
N.B. claims Dominion administration would be more satisfactory. Dominion has access to income tax returns and could prevent duplicate taxation. Then Dominion should distribute on a per capita or other basis which would make a fair distribution between provinces.	N.B.Br.pp.30-1.
N.S. consents to Dominion taking over succession and death duties (and income tax) if a mutually satisfactory arrangement made between the Provinces and the Dominion.	N.S.Br.p.52.
Mr. Macdonald explained they felt the Dominion could more effectively collect succession duties because of knowledge gained from income tax records.	Ev.p.3947.
Double taxation may result where there is divergence between the theory of taxation based on situs and that of taxation based on domicile. N.S. always makes allowance.	Ev.p.3948.
Yield in N.S. for 1936 - $1.10 per cap. - in Ont. $4.66 per cap.	N.S.Br.p.108, Ev.4036.
N.S. suggests inheritance taxes should be in Dominion hands so as to be national in scope and progressive in character.	Ev.p.4062.
Ont. and Que. are collecting nearly 85% of all succession duties in Can. These estates are derived from profits of business throughout all Can. and there should be centralization of collection and a more equitable distribution in N.S. contention.	Ev.p.4065.

TAXATION - SUCCESSION DUTIES. (Cont'd.)

Nature of Ontario tax described.	Ont.Br.P.II,p.67-8.
History of tax.	Ont.Br.Pt.III,pp.15-21.
Collections from tax.	Ont.Br.Pt.III, Table 12.
Tax on transmissions of property outside to persons in Ont. following Kerr case.	Ont.Br.Pt.III,p.68.
Nature of gift tax.	Ont.Br,Pt.III,p.68.
Ont. does not attempt to impose a duty on outside real property.	Ont.Br.Pt.III,p.68.
Ont. does not attempt to define what situs is, follows law.	Ont.Br.Pt.II,p.69.
Contention in other provs. that fortunes had been concentrated in Ont. from earnings all over Can. answered by Mr. Walters that many fortunes built from development of Ont. natural resources.	Ev.7661-2.
Objections based on double succession duties discussed.	Ev.7665-72.
No valid objection (says Mr. Walters) to varying rates of duty.	Ev.7667-7.
Reciprocal arrangements all cancelled by Ont. following Alta. cancellation.	Ev.7667-9.
Statement of nature and duration of former reciprocal agreements.	Ex.305,Ev.7677-9.
Ont. is willing to discuss new reciprocal agreements.	Ev.7668-9.
Duplication does not arise in one case in 500 or 1,000.	Ev.7669,7672.
No heavier duties on person outside prov. than within it.	Ev.7672-3.
Exemptions for gifts.	Ev.7676.
Of Ont. collections of $47 M. in past three years, $20 M. has been from arrears. May expect annual receipts to fall from $16 to $18 million to about $10 M. and weight of Dominion income tax may tend to reduce the size of estates.	Ont.Br.Pt.II,p.33.
Mr. Walters believes, an "average" amount of succession duties should be used as ordinary income, and any surplus used to retire debt provided a real surplus is shown.	Ev.7541.
Protest against duplicate succession duties - need of provincial co-ordination of succession duty acts.	Toronto Bd.of Trade, Ex.286,pp.45-9.
P.E.I. maintains higher rates and lower exemptions than in other provinces.	Ev.4491.
Ex.161A is summary showing for 1937 actual estates - succession duty in P.E.I. about $70,000 of duty of $22,500 at Ont. rates.	Ev.4491A.
P.E.I. has been receiving about $40,000 per year and may receive $60,000.	Ev.4493.

TAXATION - SUCCESSION DUTIES. (Cont'd.)

Details of exemptions in P.E.I.	Ev.4496.
Proposal that Dominion take over succession duties would in general be wise, but net result to P.E.I. would be a loss and simply can't afford this.	P.E.I.Br.pp.47-8. Ev.4523-4, see also Ev.4508-10.
Need of reciprocal agreement by provs. to eliminate double taxes.	Montreal Bd.of Trade, Ex.342,p.4 & p.23.
Prov. should vacate field in favour of Dominion proceeds to be used by Dominion to discharge added services or returned to provs. on weighted economic index.	Ev.8146.
Debates of Que. succession duties.	Ex.342,pp.21-3.
Nature and character of Sask. succession duties.	Sask.Br.pp.74-5.
Amounts collected 1912 to 1937 - average of $300,000 per year.	Sask.Br.p.90, Ev.1560.
Possible constitutional difficulties of Sask. succession duties.	Sask.Br.pp.96-8.
Difficulties in realizing much revenue from succession duties.	Sask.Br.pp.108-10, Ev.1578.
Succession duties should be placed exclusively under Dominion jurisdiction, because of (1) constitutional difficulties (2) double duties (3) more effective administration by Dominion and (4) because other countries use federal succession duties - then to be distributed on per capita basis or by a Grants Commission.	Sask.Br.pp.116-20, Ev.1589-1597.
Dominion collection and sole right to levy urged to enable Dominion to discharge additional services - great conflict between provinces - and resentment arising from duplication of taxes.	Regina Board of Trade, Ex.66,p.2.
Dominion collection of succession duties to avoid provincial duplication and division of collections on some equitable principle advocated.	Saskatoon Bd.of Trade, Ex.67,p.2.
Protest against duplicate taxation - province of domicile should collect on all estate except real estate upon which prov. of situs should collect.	Can.Chamber of Com. Ex.394,pp.5-6.
Present legal situation very confusing.	Ev.9541.
Trust companies now advise clients to invest in only one province.	Ev.9542.
Possibility of Dominion collection suggested.	Ev.9543-4.
Advisability of Dom. collection of succession duties.	Citizens Research Ins.Ex.267,pp.60-3.
Multiple taxation at present likely to persist as long as collection is by provincial administrations.	Ex.267,pp.80-2.

TAXATION - SUCCESSION DUTIES. (Cont'd.)

Greater efficiency and uniformity arising from Dominion collection.	Ex.267,p.83.
Succession duty revenues, for all provinces, 1921 to 1935.	Ex.267,p.85.
Suggestion that average returns of 10 years should be used for current purposes and any excess used for capital retirement.	Ex.267,pp.83-6.
Discussion of succession duties.	Dom.Mtg.and Invest. Assn.Br.Ex.95,pp.10-17.
Summary of legal position.	Ex.95,pp.10-12.
Result is often double taxation.	Ex.95,p.13;p.16.
Difficulties surrounding assets in form of shares companies refusing to accept transfers until clearance from several provs.	Ex.95,p.13.
Complexity and multiplicity of taxes may create barriers to flow of capital from province to province.	Ex.95,p.15.
Should have reciprocity to avoid double taxation and uniformity of valuation, etc.	Ex.95,p.16.
Not optimistic about achieving elimination of double taxation.	Ev.2620.
Subject to other difficulties of finance, logical to have it federal.	Ev.2621.
Provincial Acts create duplication and delay in settling life Insurance claims - also great diversity in exemptions for life insurance policies to pay succession duties.	Can.Life Off.Br. Ex.92-p.23.
Might well be transferred to Dominion.	Ex.92,p.23.
Complaint by Charlottetown Bd. of Trade against taxation of transfers of shares in Quebec. P.E.I. apparently exempts portion of estate on which succession duty paid elsewhere.	Ev.4371-74.
Dominion should have exclusive power to levy succession duties.	Trades & Labour Cong. Ex.106,p.18-9.
Should be collected by one agency, preferably federal, and redistributed. Would be more efficient collection. Application should be extended.	League Soc.Rec. Ex.99,Ev.p.2830-1.
Exclusive Dominion power to levy succession and inheritance taxes urged.	Communist Party, Ex.401,p.61,p.68.

TAXATION - TAXABLE CAPACITY.

Professor Taylor (Ont.) points out that taxable capacity is without precise meaning or value unless the manner of spending the money raised is considered; two countries with taxation at 20% of total income do not necessarily have the same tax burden, as one may perform more services than the other; severity of taxation cannot be measured by a percentage of the regional income without considering tax expenditures.	Ev.7814-5.

TAXATION - TAXABLE CAPACITY. (Cont'd.)

Alta. with 65 to 75% of production being agriculture finds that farming operations do not provide a substantial base for taxation. Ed.Ch.of C.p.17.

Tax burden in Alta. has become too heavy. Ed.Ch.of C.p.49.

B.C. taxation of $31.07 per cap. in 1935-6. B.C.Br.p.178.

Importance of relation between private debt and taxable capacity - if income declines and private debt charges remain fixed, taxable capacity is lowered. Man.Br.Pt.VIII,p.39.

Total tax receipts, municipalities and provinces combined, 1926-1934. Man.Br.Pt.V.Table E.

See for municipalities only. Man.Br.Pt.V.Table F.

For provinces only. Man.Br.Pt.V.Table G.

Combined taxes on a per capita basis. Man.Br.Pt.V.Table H.

Combined taxes calculated as a percentage of total prov. income 1926-34. Man.Br.Pt.V.Table I.

Per cap. taxes in Ont. and B.C. averaged about $40 for prov.and municip. taxes - for Man. about $35.00. Man.Br.Pt.V.p.12.

In all Canada prov. and municipal taxation increased from 5.11% in 1926 to 10.34% in 1933, of national income, total taxation including Dominion taxes increased from 10.81% to 18.11%. Man.Br.Pt.V.p.12.

Prov. and Municip. taxes for Manitoba increased from 6.37% of income in 1926 to 14.36% in 1933. Man.Br.Pt.V.p.12.

Compared, however, with per cap. excise taxes of $5. for Man., $11. for Can., per cap. income taxes of $3.for Man., $8. for all Can. Ev.215.

High variation of taxable capacity between rural municipalities in Man. Man.Br.Pt.VI,pp.17-8.

Rural municipalities in Man. find burden of school taxation beyond their capacity to pay. Man.Br.Pt.VII,p.24.

Need of prov. assistance. Ev.p.335.

N.B. has practically exhausted the capacity of the people to pay taxes. N.B.Br.p.23.

Movement of popl. away from N.B.must be considered. N.B.Br.pp.25-6.

In counties like Gloucester and Northumberland in N.B. average income per capita is $100. and $77. respectively per year. Ev.9081,Ev.9091.

Contention that prov. and dominion taxation has seriously impaired the capacity of municipal tax-payers to pay taxes. Union of N.B.Municips. Ex.375,pp.6-8, Ev.9062-5.

Federal policies have made for lower taxable capacity in Nova Scotia. N.S.Br.p.96.

Various figures of national wealth, ownership of motor vehicles, life insurance sales etc. to show that, under all tests N.S. runs 30% to 40% below the rest of Can. N.S.Br.pp.106-110. Ev.pp.4031-33

TAXATION - TAXABLE CAPACITY. (Cont'd.)

Low taxable capacity of N.S. also illustrated by lower returns from taxation as compared with Ontario. Gasoline, corporation taxes, motor license and succession duties all lower.	N.S.Br.pp.107-8.
This low taxable capacity directly affects N.S. ability to discharge its constitutional obligations under the B.N.A. Act.	N.S.Br.108.
Inadequacy of one year's figures as to taxable capacity discussed.	Ev.p.4200.
Total burden of taxation - Dominion, provincial and municipal estimated and tabulated according to regions.	Ont.Br.Pt.II,pp.22-5.
Total figures tabulated.	Ont.Br.Pt.II,pp.26.
Per capita taxes in Ont. and B.C. are highest in Canada. - Que. and Prairies in intermediate position - Maritimes lowest.	Ont.Br.Pt.II,p.24.
Figures not available to express taxation as a percentage of income.	Ont.Br.Pt.II,pp.24-5.
Suggestion that real burden of taxation in Ont. as great as that in any part of Can. except in drought areas since 1930.	Ont.Br.Pt.II,p. 25.
Figures of collection of taxes by Dominion distributed according to geographical regions are given in	Ont.Br.Pt.III,Table 3.
This allocation is made according to certain rules as explained.	Ont.Br.Pt.II,pp.15-7.
Result thus reached shows steady increase since 1928 in Ont. collections, and steady decrease in Prairie collections, others fairly constant so that effect has been a transference of burden from Prairies to Ont. by Dominion system.	Ont.Br.Pt.II,pp.18-9.
Figures given in Table 3, indicate relative tax paying capacity of regions.	Ev.7482.
Municipal taxable capacity in Ont. exhausted by demands of social services.	Ont.Br.Pt.II,p.73.
P.E.I. has exploited every feasible means of taxation.	P.E.I.Br.pp.33-5 Ev.4488 et seq.
Details as to taxes in P.E.I.	P.E.I.Br.pp.33-5, Ev.4488-4503.
Taxable capacity of Que. is substantially less than that of Ont.	Montreal Bd.of Trade, Ex.342,p.17.
Actual burden of taxation in Que. less than in most other provs.	Ex.342,p.31.
Sask taxation for prov. purposes has reached its limit.	Sask.Br.p.33,46.
Survey of taxes levied by prov. in Sask.	Sask.Br.pp.74-126.
Indicates limit of taxation reached and no aid for prov. by increase in taxation.	Ev.1556.

TAXATION - TAXABLE CAPACITY. (Cont'd.)

Reasons that limit has been reached.	Sask.Br.p.105.
Tables showing tax receipts, net production, per cap. tax, and tax as percentage of production.	Sask.Br.pp.106-7.
Statistics of average weekly earnings of wage workers in Can.	Can.Welfare Council, Ex.380 B,pp.7-8.
Suggestion by	League for Social Reconstruction, Ex.99,p.17,Ev.2790.
That in spite of unemployment and drought conditions Canadian industry had in 1937 the most profitable year in its history - suggested that earnings from gold mining companies largely responsible.	Ev.2870.

(Page 292 follows)

TAXATION - THEORIES.

Swedish view that taxation should be on all citizens in a democratic form of government - the best use for money is to pay it in taxation - "You have to look on taxation not as something you put in the sea, but as something by which you pay for your part in a co-operative effort to take care of certain parts of your consumption in a less expensive and more rational way". (Dr. Myrdol)	Ev.9137.
"The ideal form of taxation is one marked by a maximum of certainty, simplicity, uniformity, equality and finality".	C.M.A.Br.,Ex.88,p.1; Ev.2314.
Qualities of a proper tax system suggested as fiscal adequacy, economy, equity, elasticity, simplicity of collection, diversity and convenience to tax-payer.	Montreal Bd.of Trade, Ex.342,p.6.
"Taxation should be used as an instrument of social and economic policy. It should aim to redistribute wealth and to share national burdens and benefits fairly. It should be placed far more heavily on accumulated wealth and far less on wage-earners and farmers".	League Soc.Recon.,Ex. 99,p.33;Ev.2839.
As only 20%of total taxes in Canada comes from inheritance and income taxes, should increase (as in England) to tax people best able to pay.	Ev.2882.
In the change in social philosophy requiring greater governmental services, the emphasis in Canada has been on expenditure, rather than on taxation methods. Co-ordination of tax systems could be largely accomplished by Dominion-Provincial conferences.	N.S.Br.,pp.126-127; Ev.4060-1.
To obtain more equitable and efficient tax system, should concentrate on a more direct tax system which would involve income, corporation and inheritance taxes in the hands of Dominion to be made national in scope and progressive rather than regressive.	N.S.Br.,p.126;Ev.4062.
Need to make Canadians tax conscious - lowering of income tax exemptions suggested.	Can.Ch.of Comm.,Ex. 394,p.5;Ev.9546-9.
Unwisdom of using indirect rather than direct taxes, e.g., sales taxes which bear heavily on poorer people.	Montreal Bd.of Trade, Ex.342,pp.4-5;Ev. 8149-50.
Suggest increase in income tax rates and lowering of exemptions on lower and middle income brackets to make taxation more direct.	Ex.342,p.12.
Need of wider general knowledge of the incidence of taxation - taxes should be visible as much as possible.	Ed.Ch .of Commerce, p.59.

TAXATION - THEORIES. (Cont'd.)

Federal taxation particularly should be changed so as to make the average citizen tax conscious.	Halifax Bd.of Trade, Ex.159;Ev.4313-6.
Advisability of a brake on imposition of services on real estate by tying increased real estate taxes to increased income taxes.	City of Vancouver, Ev.5299.
Taxation in Canada is not heavy in comparison with other countries, but it is most unequal and complete overhaul is necessary - emphasis should be placed on direct taxes such as income and succession duties and removed from sales taxes.	B.C.Council of Women, Ex.206,pp.2-3.
Suggestion (per Prof. Angus) that taxpayer is placed in a weak position by a system of conditional subsidies from the Dominion to the Provinces - preventing him controlling the amount or the purpose of the expenditure.	Ev.9000-06.
Need of reduction in tax demands on business, if B.C. is to maintain and develop her trading position in the world.	B.C.Bds.of Trade, Ex.188,p.6.
Too many spending authorities in Canada and too many departments spending money which have no responsibility in the raising of money.	B.C.Bds.of Trade, Ex.188,p.6.
Should be larger numbers of income tax-payers to create greater interest in public affairs.	B.C.Bds.of Trade,Ex. 188,p.10.
Lower income exemptions.	Ev.5415.
Present burden of taxation is hampering the development of industry and progress in Canada.	B.C.Bds.of Trade,Ex. 188; Ev.5411.
See also written replies to criticism of brief.	Ev.7001-2;Exs.275,276.
Need of Canadians being more directly tax conscious.	Junior Bd.of Trade of Vancouver,Ex.200.
Difficulties for business arising from multiplicity of taxing bodies, without any control one by the other - should be limit on number of taxing bodies and some provision to prevent different bodies levying some sort of tax.	Regina Bd.of Trade, Ex.66,p.2;Saskatoon Bd. of Trade,Ex.67, pp.1 and 2.
Principal tax source should be on personal incomes with elimination of indirect taxes such as sales taxes, the personal income tax to have lower exemptions and to be steeply graduated.	Economic Reform Assn., Ex.339,pp.5-7.
"Various taxing bodies, acting independently, have created a tax situation which detrimentally affects our economic system". Even if some amount of taxes necessary, waste and duplication should be eliminated and various taxing jurisdictions should co-operate and, where possible, co-ordinate their work.	Dom.Mtg.& Invt.Br., Ex.95,p.21.
Should be a permanent body,a secretariat,to make a study of taxing matters in Canada.	Ev.2632.

TAXATION - THEORIES. (Cont'd.)

Principle that no new burdens should be imposed on junior governments, e.g., municips., without providing adequate taxation sources for discharge of such services.	Union of N.B.Munic., Ex.375, p.8, Ev.3069.
Problems created for municips. through universal suffrage in municip. elections - taxation without representation is not the whole of democracy as there should not be representation without taxation.	Edmonton Taxpayers Assn., Ex.248, p.5.
Taxation is mainly contributed by producers rather than spend-thrifts of society - it becomes over-taxation when the producers cannot meet it without restricting industrial development.	Montreal Bd.of Trade, Ex.342, p.5.
Manitoba believes proposal to allow provinces to levy indirect taxes would not solve provincial financial problems and would increase overlapping of taxes and lead to national disunion.	Man.Br., Pt.VII, pp. 45-47.
Manitoba thinks it not feasible for Dominion to retire from field of direct taxation.	Man.Br., Pt.VII, p.50.
Alteration in taxing powers should be by transferring services and taxes to the Dominion rather than by increasing the taxing powers of the provinces - in Alberta the latter solution is of no value.	Ed.Ch.of Comm., p.51
Ontario Government believes that it is unwise to attempt to push the progressive rates of taxation too high.	Ev.7602.
Taxes should be maintained in prosperous years, when they bear less heavily, for the reduction of debt, or the building up of surpluses.	Ed.Ch.of Comm., p.59.
Adarkar view that it is important in a federation to have transfers of wealth from richer to poorer states.	Ev.7608.
Ontario agrees with this theory of transfers.	Ev.7609.
Ontario also suggests that "taxes ought to be such as are favourable to the public morality", i.e., favourable to ideals of fiscal justice.	Ev.7609.
Suggestion that the different regions in Canada should be able to apply their own standards of fiscal justice.	Ontario Br.Pt.II, p. 60; Ev.7633-5.
By devising a tax system which falls more heavily on richer states, a federal government can discriminate between states without violating formal or legal uniformity - use of progressive income taxation for example. (per Adarkar)	Ev.8567-8.
In well-organized federation - federal government should make real transfers from the richer to the poorer units by taxation designed to fall more heavily on the former and by subsidies particularly benefitting the latter. (per Adarkar).	Ev.8569.

TAXATION - THEORIES. (Cont'd.)

In 1867, Canada was a new country and there was not the great inequality of distribution of wealth such as exists in the more highly organized society of to-day. This requires transferance of purchasing power through progressive taxation. (Per Mr. Walters). Ev.7457.

Equality of taxes - Dominion taxes are imposed at equal rates, but burden may be greater on one or another area by reason of the nature of the tax. (Per Prof. Taylor, Ontario). Ev.7508.

Taxation should be based on ability to pay, rather than on present method of ability to collect. United Farmers of Alta.,Ex.255,p.16.

Great Britain abolished system of ear-marking expenditures against certain particular revenues; system unwise because expenditures ought to be made according to their relative importance to the public and not what it was possible to derive from a particular tax - and it should not be possible, in order to meet particular expenditures, to impose unjust taxes on one group of tax-payers. Ev.575-6.

Any readjustment of taxing powers should take into account the fact that women pay taxes as well as men, and there should be no discrimination against women as now in Quebec. League for Women's Rights,Ex.345,pp.9-10.

Criticism of taxation system generally and suggestion that taxes should mainly be derived from a tax on the land value (apart from buildings) at a much higher rate than at present - thus takkng a larger part of economic rent for society's use. Single Tax Assn.Br., Ex.105;Ev.3031-84.

TECHNICAL EDUCATION.

See EDUCATION.

TOURIST TRAFFIC.

Description of tourist trade in Canada by Chief of Canadian Travel Bureau. Ev.9910-9925.

Purpose of Bureau is to give leadership and co-ordinate activities of all tourist agencies and prevent over-lapping. Ev.9911-12.

Need of Dominion activity to control international and interprovincial features of the traffic. Ev.9912-13.

Financial value of tourist industry - gross receipts of $295 M. in 1937, less expenditures of Canadians in foreign countries of $125 M. for a net favourable balance of $170 M. in 1937. Ev.9915-18.

Inquiries made to Dominion Bureau and sent on to provincial offices for detailed attention. Ev.9922-23.

Cost of Dominion Bureau, $250,000., of which nearly $200,000. for advertising. Ev.9924.

TOURIST TRAFFIC. (Cont'd.)

Dominion Dept. of Mines & Resources co-operates with all travel and tourist agencies and aids by supplying motion pictures, lectures, etc.	Ev.9634-5.
Federal government should adopt a comprehensive policy for development of tourist industry - trans-Canada highway should be completed.	Can.Federation of Mayors,Ex.113,p.60.
Need of co-ordinating publicity.	Ev.3346.
Dominion should encourage tourist traffic from U.S.A.	Ed.Cham.of Comm., p.64.
Better to be handled by one department.	Ev.6123.
Activities in B.C. for tourist promotion.	Memo B.C.Dept.of Trade & Industry, Ex.220.
Figures of tourist expenditures in Canada from League of Nations statistics.	Man.Br.,Pt.III,p.30.
See also table on p.28 of	Man.Br.,Pt.III,p.28.
Year Book 1936 calculates tourists at net of $100 M. to Canada.	Ev.129.
Receipts from tourist trade estimated at $250 M. per year - importance of highways in this.	Man.Br.,Pt.VIII,p.56.
Requirements of tourist traffic necessitated good roads and heavy expenditures on highways.	N.B.Br.,p.46.
Annual expenditures by tourists exceeds considerably the debt charges on some $4 billion of U.S. capital - largely made possible by Ontario investment in highways and parks.	Ont.Br.,Pt.II,p.33.
Estimated contribution in Province of Ontario of $125 M. per year - details of numbers and fees paid for hunting and fishing licenses in Ontario.	Memo Ont.Dept. of Game & Fisheries,Ex. 325,pp.5-6.
Value of tourist trade - expenditures by motorists of $160 M. per year.	Sask Br.pp.256-7.
Of which only $959,000. in Sask. Sask. desires Trans-Canada highway and highway to National Park at Prince Albert to enable it to share in tourist traffic.	Sask.Br.pp.257-8.

TRADE & COMMERCE POWER.

See also COMPANY MATTERS, DISCRIMINATION BY PROVINCES, INDUSTRIAL PROBLEMS, INTER-REGIONAL TRADE, MARKETING.

Activities of Dominion Commercial Intelligence Service.	Memo Dept.of Trade & Commerce,Ex.166, p.2,11-15.
35 Trade Commissioners aid export trade.	Ev.4713-4.
Provincial trade representation abroad mainly directed toward selling and should be limited to this activity.	Ev.4714-8.

TRADE AND COMMERCE POWER (Cont'd)

British Columbia Act provides for duplication, but has not been extended so far.	Ev.4719.
May give rise to serious duplication in future.	Ev.4721.
New Brunswick potato sales promotion, could have been done by Dominion if request had been made.	Ev.4723-4.
Certain difficulty arising from fact that trade commissioners have not consular rank.	Ev.4737-9.
Activities and purposes of B.C.Dept. of Trade and Industry.	Memo Ex.220.
Activities not as broad as legislative authorization - no overlapping.	Ev.5815-6.
New Brunswick potato marketing schemes.	N.B.Br.,pp.71-2;Ev. 8784-5.
Should be re-definition in broader terms of Dominion power as to trade and commerce, to include jurisdiction over interprovincial movements of citizens, money, goods and services.	Ed.Ch. of Comm.,pp.14, 61.
Revival of this power advocated.	Alta.C.C.F.Clubs,Ex. 257,p.13.
Judicial interpretation has bereft this power of any meaning as a separate and distinct power - although seems to have been intended to be used to regulate the economic life of the nation.	Man.Br.,Pt.II,pp.29-32.
Dominion jurisdiction over trade and commerce in the fullest sense of the phrase urged.	Greater Winnipeg Youth Council,Ex.28 ,p.1.
Canada is an unusual economic unit 3,000 miles long and only about 100 miles deep - and special corrective measures were needed to make such an economy work - such measures were intended to be applied under Dominion power to regulate trade and commerce.	St.John Bd.of Trade, Ex.369,p.8;Ev.8934-5.
Revision or clarification of power as to trade and commerce is necessary to give Dominion economic control - should be Dominion power to include power to make general regulations for the whole of Canada, including control of agricultural marketing.	League Soc.Recon., Ex.99,pp.23-4,33;Ev. 2838.
Discriminatory taxation of chain-stores by provinces is an indirect attempt to regulate trade and commerce.	Can.Chain Store Assn., Ex.279.

TRADE POLICY.

See FEDERAL POLICIES.

TRADE RESTRICTIONS.

See DISCRIMINATION BY PROVINCES.

TRANSIENCY.

Dominion deals largely with single, homeless unemployed men and women for whom no municipality would accept responsibility.	Dominion Dept.of Labour,Ev.4686-7.
Adopts National Employment Commission recommendation that problem of transiency be dealt with by proper definition of residue and establishment of reciprocal reimbursementbetween units.	Canadian Welfare Council,Ex.380-B,pp.48-49;Ev.9222-5.

Page 299 follows)

TRANSIENCY Cont'd.

Edmonton has 3,465 at end of 1936 and 1,028 from January to August,1937, who are recipients of relief and have moved into Edmonton since 1930. - Calgary has 3,474 out of 11,218 at end of 1936 who had come since 1930.	Alta Cities Br.,Ex 238 p 11
Transient single men in Alta cities cared for as a joint responsibility of Province and Dominion.	Ev 6138.
B.C. asks that Dominion take lead in establishing residence rules uniform for Canada, and should assume full responsibility for health and welfare services to persons without residence qualifications.	B.C.Br., p 353.
Mr. Pattullo suggests residence recognized after a year, before that costs should be charged to province from which transient came.	Ev 4853-4.
B.C. argues that Dominion assumption of unemployment relief is most effective method of dealing with transiency -altho treatment of unemployable transients will still require Dominion assistance.	Farris Br., pp 33-4.
Young transients come in and obtain work putting older residents out of work.	Ev 5129.
Migration from prairies to B.C., from 1931 to 1936 of 56,700, plus 27000 up to Nov. 1937.	B.C.Br., pp 64-5.
Problem of transiency discussed.	B.C.Br., pp 130-41.
Need of definition of transients and difficulty of working out by inter-provincial agents.	B.C. Br., pp 130-1.
Statistics of transients in public institutions show high costs services to transients.	B.C. Br., pp 132-41.
Dominion should attend to health problems of inter-provincial migration.	Ev. 5213.
Problem of transiency accute in Vancouver.	Vancouver Br.,Ex 182,p 4. Ev 5309-5311.
Education of transients, new enrollments in Vancouver 1300 out of 2250 were transients.	Ex 182, p 7.
Rules should allow cost in province giving the social service to be charged to the province of residence in B.C. government's opinion.	Ev 5562-3.
Need of Dominion leadership in solution of problems of responsibility for health & welfare services to transients.	Memo Director of Social Welfare B.C. Ex 191,pp 19-8 Ev 5465-6.
Suggestion that each person be "tagged" to a province of residence.	Ev 5465.
Draft copy of regulations as to residence rules.	Ex 191-A.

TRANSIENCY.

Protests against refusal of services to needy persons solely on the ground of residence - country may require a certain floating population - Dominion should use grants in aid as a lever to compel acceptance of inter-provincial transiency rules.	Cn.Assn.of Soc.Workers (B.C.Branch)Ex 216 pp 5-6.
B.C. rules of transiency requires self-support for 1 year, or residence for 3 years if not self-supporting.	Ev 5784-5.
In Winnipeg 14% of relief cases had moved into city since 1930.	Winnipeg Br.,Ex 19,p.6.
Difficulties of small wage-earning suburban community from influx from rural areas - higher scale of relief makes rural municipalities refuse to contribute - no provision allowing enforced return to origin.	Munic.of East Kildonan Ex 22,p 2.
Need of rules to determine costs of hospitalization of resident of one province treated in another province.	Ont.Dep't.of Health, Ex 319,pp 33-4.
Problems of transiency in Ontario.	Ont.Social Workers Ex.293,pp 5-7,Ev.7356-9.
Need of special study and attention to problem of transients and non-residents.	Welfare Council of Toronto, Ex 295,pp 20-8.
Lack of uniformity in provincial regulations as to transients and non-residents, lack of inter-provincial agents as to transients - in Quebec no provincial supervision of problem even within the province - burden falling on voluntary agencies, financially unable to cope with the problem, some families faced with actual starvation because of residence rulings, need of national definition of standards.	Montreal Assn.of Soc. Workers,Ex.350,pp 8-11.
Report of non-resident committee of Montreal Family Welfare Assn. quoted.	Ev 8403.
In Sask a great influx of people to larger cities, in four larger cities it is estimated 1/3 of people receiving relief have moved in from rural areas -	Union of Sask.Urban Municps.Br.,Ex 49,p 10.
Problems of medical care, hospitalization, and education for transients.	Ex 49,p 11.Ev 1505-8.
Sask. has dealt with a phase of transient problem by Farm Placement Scheme, paying $5 per month to farmers.	Ev 1377-9.

TRANSPORTATION

See RAILWAYS AND TRANSPORT.

TREATY- MAKING POWER

Analysis of present situation as regards the treaty-making power.	League of Nations Society Brief, Ex 100.

TREATY-MAKING POWER Cont'd.

Importance financially and otherwise of external affairs for Canada.	(League of Nations Society) Ev 2917-9.
Canada is now a nation - an international personality and in international law should be competent to carry out international obligations.	Ev 2919-24.
Mr. Justice Rinfret seemed to question Dominion power to negotiate treaties.	Ev 2924-6.
Under Sec.132, in certain cases Dominion can over-ride provincial rights.	Ex 100 p.5.
Treaty-making procedure.	Ex 100 pp 7-8.
No real difference between unitary states and federal states in implementing treaties.	Ev 2930.
Question whether recent P.C. decision is obiter as to treaties generally.	Ex 100,p.12.
Difficulty of Dominion executive making any treaties, with no power to implement.	Ex 100 pp 12-3.
Use of "Empire" in Sec.132 peculiar - as no treaties up to 1919 concluded in name of Empire - really only treaties between 1919 and 1927 were within Sec. 132. Must have been intended to apply to existing treaties in H.M's name.	Ev 2951-4.
Recent case makes treaties by His Majesty on advice of Canadian Ministers, beyond Parliament's power to implement altho Parliament had power if treaty made on advice of England's Ministers.	Ev 2955.
APPENDIX B. In all other federal countries central governments implements treaties.	Ex 100, Ev 2956.
Contention Sec.132 gave Dominion power to implement treaties made by H.M. binding on Canada.	Ex 100, p.43.
Recommendation that amendment of Sec 132 to give Dominion power enter into and implement treaties.	Ex 100,p 44.
If necessary safeguards of religion and language &c might be inserted.	Ex 100, p 45.
If no amendment some Dominion - provincial understanding necessary.	Ex 100, p.46.
There is a restriction on power as to colourable legislation.	Ev 2965.
Not a question of Dominion or provincial rights, but the necessity is to have some adequate method of dealing with one of most important aspects of foreign affairs.	Ev 2964.
Dominion should have right to conclude and act upon international treaties including I.L.O. Conventions.	Trades & Labour Congress Ex 106,p 17.

TREATY-MAKING POWER Cont'd.

Canada's treaty-making power should be adequately defined to avoid present inadequate power. Canadian Legion Ex 386, p 4.

Treaty-making and enforcing power should be placed exclusively in Dominion Lands, including power to enforce international conventions. League Soc.Recon.,Ex.99, p.33; Ev.2838.

Dominion should have full powers. Alta C.C.F Clubs, Ex 257 p 13.

B.C. Government view that present power of Dominion to negotiate all treaties and implement those within subjects of Dominion jurisdiction, subjects ancillary to Dominion jurisdiction, and local matters that have acquired national importance, should not be extended to allow encroachment on provincial subjects. Ev 5543-53.

Danger to national unity if Dominion has power to invade provincial jurisdiction. Ev 5550 & 5522.

Full Canadian power and removal of present anomolous situation urged. Greater Vancouver Youth Council Ex 205, p 2.

Dominion power to negotiate and implement treaties asked. Vancouver Young Liberal Assn. Ex 209-Ev 5714. C.C.F.(B.C.Section) Ex 210.

Manitoba criticizes recent case refusing Dominion jurisdiction. Man.Br.,II, 26-7,Ev.55-6.

Dominion alone should have power to enter into treaties, agreements and conventions with other countries, so long as not done for purpose of depriving provinces of jurisdiction. Greater Winnipeg Youth Council, Ex 28-p 2.

Nova Scotia feels that the matter of treaty power should be considered, but necessary safeguards should be provided to prevent infringement of provincial jurisdiction. Ev p 3943.

Saskatchewan recommends that Dominion power to make treaties should be clearly defined and placed with Dominion to bring Canada into line with her new status. Sask Br., p 330.

Power to encroach on provincial field should be confined to treaties proper and not to include international conventions. Ev 2279-81.

TUBERCULOSIS CONTROL

See PUBLIC HEALTH.

UNEMPLOYMENT INSURANCE.

(Note:- The provincial submissions as to unemployment insurance are grouped alphabetically followed by submissions from national organizations. Special submissions as to employment offices are then grouped under a sub-heading).

Dominion should assume complete jurisdiction.	Ed.Ch.of Comm.,p.52.
Dominion should assume complete jurisdiction.	Alta.College of Phy. & Surgeons,Ex.245,p.6.
British Columbia favours Dominion acquiring jurisdiction but asks that before any Act be passed Dominion should submit it to provinces for such representations as they may desire.	Farris Br.,p.33; B.C.Br.p.352;Ev.4847,
Assumption of jurisdiction and early inception of unemployment insurance scheme by Dominion advocated.	Greater Vancouver Youth Council,Ex.205.
Employment insurance by federal authority advocated, thus Dominion being responsible for all unemployed - province for unemployables, however.	B.C.Council of Women, Ex.206,p.2.
Advocates Dominion control of unemployment insurance.	Vancouver Young Liberal Assn.,Ex.209.
Dominion contributory scheme of unemployment insurance urged - although a further measure of relief will be necessary.	Can. Assn.of Social Workers (B.C.Br.),Ex. 214,p.5-6.
Difficult in a non-industrial province like Manitoba to estimate value of unemployment insurance.	Ev.411-2.
Unemployment relief should revolve around unemployment insurance and employment services, which must be federal, as provincial unemployment insurance schemes are unthinkable.	Man.Br.,Pt.VII, pp.64-5.
Manitoba acquiesced in establishment of a National Employment Service.	Ev.443.
Although a national evil, P.C. held Dominion had no jurisdiction over unemployment insurance as it was, in pith and substance, insurance.	Man.Br.Pt.II,pp.21-22.
Manitoba says impossible to visualize satisfactory scheme of unemployment insurance which was only provincial.	Man.Br.Pt.II,pp.21-22.
Manitoba favours Dominion having jurisdiction.	Ev.68-69.
Urges Dominion jurisdiction.	Greater Winnipeg Youth Council,Ex.28,p.3.
Gloucester & Northumberland Counties in N.B. point out that unemployment insurance, although desirable, does not afford much assistance to basic industries such as lumbering, agriculture and fishing and some form of special assistance needed for these.	Ex.377,p.12;Ex.378,p. 12;Ev.9084.

UNEMPLOYMENT INSURANCE. (Cont'd.)

Proposal to transfer jurisdiction over unemployment insurance and employment services to Dominion, subject to protection of local and particular interest.	N.S.Br.,p.43;Ev.3926 et seq.
Necessity of such scheme being national in character - N.S. does not stand to benefit greatly.	N.S.Br.p.44.
Smaller benefits to N.S. should be taken into account by Grants Commission.	N.S.Br.p.45.
Present constitutional position as to unemployment insurance.	N.S.Br.,pp.46-49.
Nova Scotia would agree that unemployment insurance and employment services should be matters of concurrent jurisdiction.	Ev.4190-91.
Nova Scotia agrees to the transfer of jurisdiction in these matters to allow for a national scheme, but does not make any recommendation as to whether it should be contributory or not.	Ev.4192.
Nova Scotia Union of Municipalities do not feel that unemployment insurance will completely solve the relief problem - some form of public assistance still necessary.	Ev.4257-8.
Ontario is committed to a policy of unemployment insurance and agreed to Dominion taking jurisdiction - but when western provinces insisted on crop insurance as a part of the scheme, Mr. Hepburn thought the subject might better be leftwith the provinces.	Ont.Br.,Pt.I,p.9.
Charlottetown Board of Trade urges national scheme of unemployment insurance.	Ev.4364.
A contributory scheme would be inapplicable to farmers and fishermen.	Ev.4384-5.
Prince Edward Island willing that Dominion have jurisdiction.	P.E.I.Br.,p.46.
Little demand in P.E.I. for this.	Ev.4565.
Contributory unemployment insurance urged.	Montreal Assn.of Soc. Workers,Ex.350,p.14.
Scheme should have actuarial basis.	Ev.8439.
Saskatchewan is in favour of unemployment insurance and agrees to transfer or jurisdiction to Dominion.	Sask.Br.p.277,329;Ev. p.1855.
For Saskatchewan logical supplment to unemployment insurance is crop insurance - which Dominion government should inaugurate.	Sask.Br.p.277.
Recommendation that Dominion introduce a scheme of unemployment insurance on a contributory basis.	Sask.Br.p.332.
Relief for municips. of Saskatchewan would arise from national unemployment insurance.	Sask.Br.pp.7102.
A strong demand for unemployment insurance in Saskatchewan - should be a federal responsibility.	Sask.Accn.of Rural Mun., Ex.52;Ev.1654.

UNEMPLOYMENT INSURANCE. (Cont'd.)

Urges Dominion jurisdiction over unemployment insurance.	Regina Bd.of Trade, Ex.66,p.3.
Saskatoon Board of Trade supports this.	Ex.67,p.3.
Canadian Manufacturers Assn. urges a national scheme, strictly contributory. Should not be started without careful study of cost; estimates of cost of scheme range from $90 M. to $165 M. per year; effect would be infinitesimal in reducing cost of unemployment relief.	C.N.A.Br.,Ex.89,pp. 3-4;Ev.2388.
Danger of pressure to include in scheme persons who had not paid contributions.	Ev.2394.
Some modification of flat rate principle ought to be adopted to allow for differences in employment experience.	Ev.2394-5.
Possibly by a percentage of wages contribution.	Ev.2403,2410.
Government contribution should be entirely Dominion.	Ev.2397.
Dominion should have jurisdiction.	Trades & Lab.Cong.,Ex. 106,p.17.
Dominion in co-operation with provinces should introduce a national plan for the stabilization of employment - more efficient use of labour supply - planning in location of industries - public spending in depression and non-spending in boom times - co-ordinated taxation. All to be ancillary to an unemployment insurance scheme and employment offices.	Can.Fedn.of Mayors;Ex. 113,pp.67-70;Ev.3381.
Contributory unemployment insurance favoured.	Ev.3379.
Employment exchanges should be provincial but co-related.	Ev.3379.
Any scheme should be on actuarial basis, in relation to the probable benefits in each industry; on basis of rates in the 1935 Act over the past five years retail merchants and their employees in Ontario would have paid into the fund $215,728. and would have received benefits of $5,483.	Retail Mer.Assn.,Ex. 399,p.15.
In any unemployment insurance scheme provision should be made for meeting full costs of hospitalization.	Can.Hospital Council, Ex.104.
Social insurance is an essential elementin any well-rounded scheme of protection for the worker of low income.	Can.Welfare Council, Ex.380-B,pp.12-13.
Should allow "worker on his own" to participate.	Do. p.13;Ev.9178.
Should keep administration of contributory scheme separate from unemployment aid.	Ev.9178.
Administration under Dominion Social Ins. Board.	Ex.380-B,pp.17-20;Ev. 9178-82.

UNEMPLOYMENT INSURANCE. (Cont'd.)

Non-contributory aid still necessary - should be provincial.	Ex.380-B, pp.20-28; Ev. 9182-90.
Need to distinguish unemployment insurance and unemployment aid for non-insurables.	United Ch.Ex., 383, p.6.
Contributory scheme should begin on a small scale in industries with regular unemployment.	
Schedule of benefits should be higher than relief rates and lower than wages - should be administered by a non-partisan Commn.	Ex.383, pp.7-8.
Suggestion that proposed division of 2/12 from state and 5/12 each from employer and employee be adopted.	Ex.383, p.7; Ev.9310.
Contributory system advocated.	Toronto Ppty.Onwers, Ex.285, p.25.
Opinion in Canada is unanimous that scheme of unemployment insurance should be inaugurated.	Communist Party, Ex. 401, pp.9-10.
Dominion should assume full responsibility. Scheme should be non-contributory.	Ex.401, p.41. Ex.401, p.47.
Provincial schemes are impossible.	Ex.401, p.45.
Sweden has a contributory system of unemployment insurance.	Ev.9133.

Employment Offices:

Act of 1918 provides $150,000 per year for assisting the provinces.	Ev.4669; Memo Domn.Dept. of Labour, Ex.163, pp. 18-19.
Annual agreements made as to expenditure of grants.	Ev.4670.
Dominion Dept. of Labour favours nationalization of employment offices.	Ev.4670-2; Ev.4683.
Statistics as to costs and Dominion contribution to Employment Service of Canada.	B.C.Br., pp.126-130.
Need of Dominion control of employment services in order to relate it to scheme of unemployment insurance and to relate employment opportunities between provinces and to avoid "swamping" of unemployment services when associated with unemployment relief as in past.	Can. Assn.of Soc.Workers (B.C.Br.) Ex.214, pp.3-4.
Youth employment service advocated as part of the employment service to deal specifically with problems of youth.	Greater Vancouver Youth Council, Ex.205, p.4-5.
Description of Employment Service of Canada in Manitoba and conclusion that it should be taken over and administered by Dominion because of need to co-ordinate with unemployment insurance and because of ability of Dominion to transfer men from province to province and to deal with transient problem.	Memo Man.Dept.of Labour, Ex.16.

UNEMPLOYMENT INSURANCE. (Cont'd.)

Employment Offices: (Cont'd.)

National Employment Service under Dominion control necessarily involves Dominion responsibility for unemployment relief. Ev.839.

Need of a National Employment Service for ability to move labour from province to provice. Greater Winnipeg Youth Council, Ex.28, p.1.

Employment Service:

Need to arrest growth of dependency by vocational guidance - Dominion leadership in employment service - with provincial administration under general provincial control of education. Can.Welfare Council, Ex.380-B, pp.11-12.

Employment Service Council which functioned until 1930 should be re-constituted - should include Youth Training Committees and should be integrated with similar provincial bodies. Ev.9176-7.

Vocational guidance should be national - and should be co-ordinated as in Gt.Br. with the employment offices. Can.Teachers Fed.Bd., Ex.97, p.17; Ev.2721-2.

Need of nationalizaing employment services to facilitate free movement of labour in conjunction with relief. Montreal Assn.of Soc. Workers, Ex.350, p.12.

Need of proper system of employment exchanges in connection with any unemployment insurance scheme. United Ch., Ex.383, p.8.

UNEMPLOYMENT RELIEF.
See also TRANSIENCY.

(Note:- This section is divided into two main subdivisions. The first deals with submissions as to relief conditions and statistics throughout Canada, and is subdivided according to provinces and general submissions. Necessarily many submissions as to unemployment relief administration appear in the first subdivision, but more particular and detailed submissions as to the problems of administration are listed under the second subdivision).

Alberta Submissions:

Dominion should assume complete jurisdiction. Ed.Ch.of Comm., p.52.

Total relief expenditures in Alta. $35 M., of which province's share was $15 M., Dominion share $13 M., municip. share $7 M. Province borrowed $9 M. and a further $3 M. for reloaning to municips. from Dominion. Ed.Ch.of Comm., p.58.

Relief debt by Alta. to Dominion should be cancelled. Ed.Ch.of Comm., p.58.

Urges either Dominion assumption or wider tax powers for municips. Calgary Ppty.Owners Ass., Ex.251, pp.17-18.

Expenditures in Edmonton - total of $1,226,000 in 1936 of which city contributed $546,600. Cities of Alta.Br., Ex. 238, p.10; Ex.239, p.30.

UNEMPLOYMENT RELIEF. (Cont'd.)

Alberta Submissions:

Expenditures in Calgary - total of $1,494,163 in 1936 of which city contributed $648,000.	Ex.238,-.10;Ex.239,p. 57.
Edmonton capitalized $1,200,000 of relief costs, Calgary $500,000.	Ex.238,p.10.
Unemployment relief both as to cost and administration should be assumed by Dominion.	Ex.238,p.28;Ev.6139.
During transitional period cities should contribute not more than 20% of cost.	Ex.238,p.28.
Dominion should assume costs since 1930.	Ex.238,p.29.
A national emergency that should be handled on a national basis.	Ev.6137.
Cities in 1937 paying 37% of costs of relief.	Ev.6131.
Difficulty because cities on a lump sum basis by provincial government.	Ev.6132-4.
Fifty-two towns of Alta. in 1936 paid $106,168. for relief.	Alta.Towns Br.,Ex.241, p.3.
Dominion should assume burden - cannot be placed on land.	Alta. Municip.Dis.,Ex. 242,p.7.
Dominion should provide medical aid to unemployed and unemployables.	Alta.Phy. & Surgeons, Ex.245,p.6.
Statistics of Calgary unemployment relief - impssibility of removing relief from municip. politics.	Calgary Bd.of Trade, Ex.249,p.5.
In the present system and stage of development unemployment is a permanent feature.	United Farmers of Alta.,Ex.255,p.6.
Dominion should have control because of limited provincial finances and because authority in control of immigration should have full responsibility for unemployment.	Ex.255,p.19.

British Columbia Submissions:

Details of expenditures in B.C. on unemployment relief in peak year 1935-36, municip. cost of $1,475,000., provincial cost of $7,575,000., Dominion cost of $2,277,000.	B.C.Bf.,pp.107-125.
Decline in Dominion grants-in-aid.	B.C.Br.,p.110-1.
Tables of total expenditures of Dominion and provincial governments showing various types of relief.	B.C.Br.,p.114-6.
Table showing percentage contributions to relief schemes by municips.,province and Dominion.	B.C.Br.,p.117.

UNEMPLOYMENT RELIEF. (Cont'd.)

British Columbia Submissions: (Cont'd.)

Table showing Dominion contributions by provinces to various classes of relief.	B.C.Br.,p.120.
Segregation of Purvis Commn. shows 24,870 fully employable persons of worker group and 9,152 partially or wholly unemployable.	B.C.Br.,p.123.
Haphazard expenditure of very large sums.	B.C.Br.p.124.
During depression large numbers of farmers on relief - in 1936, 14,614 persons on relief.	B.C.Br.,p.51.
Cost of unemployment relief charged to capital account, shows in 1937 total of $28½ M.	B.C.Br.p.199.
Dominion should take over full responsibility for unemployed who are employable because (1) it is a permanent national problem; (2) it requires co-ordination with unemployment insurance and employment services; (3) it requires outside action as it is most serious in place least able to deal with it; (4) it affords an automatic means of re-adjusting Dominion-Provincial relations and (5) it is the most effective way of dealing with the problem of transiency.	Farris Br.,p.33.
Farris suggests whole question of unemployment fits into one organization.	Ev.5121.
Question whether, if Dominion takes over, it should not have power to prevent provincial and municipal policies creating unemployment.	Ev.5124-7.
B.C.Min. of Labour seems to favour merely a larger share of contribution from Dominion, including share in categories such as those who are unemployables through unemployment, leaving it to province to administer as the authority in closest contact with the problem.	Ev.5136-40.
Increasing proportion of population over 45 years of age and large numbers engaged in primary industries with much seasonal unemployment and dependence on world markets.	B.C.Br.,pp.65-68.
Dominion should assume full cost of unemployment relief medical services.	Ev.5217.
British Columbia supervises and sets relief scales in muniicips.	Ev.5477,5480.
British Columbia asks that full responsibility for unemployment relief should rest with Dominion but that provincial services could be used with advantage.	B.C.Br.,p.353.
Many relief works should be undertaken and Dominion should share in Trans-Canada and feeder highways.	B.C.Br.p.353.
Administration by Dominion to avoid present wasteful methods, advocated.	B.C.Bds.of Trade,Ex. 188;Ev.5409-11.

UNEMPLOYMENT RELIEF. (Cont'd.)

British Columbia Submissions: (Cont'd.)

Relief for real estate from unemployment charges asked.	Vancouver Real Est. Exchg. Ex.199,p.8.
Importance of unemployment problem to youth and asks Dominion leadership and responsibility- specifically suggests a permanent Youth Administration in Dept. of Labour with special Youth Employment Service and Vocational counsel for youth.	Greater Vanc.Youth Council,Ex.205,p.4.
Dominion responsibility for employable unemployed asked, prov. however to remain responsible for unemployables.	B.C.Council of Women,Ex.206.p.2.
Dominion should assume responsibility.	Vanc.Young Liberal Assn.Ex.209.
Dominion can aid unemployables as is already in field of dependents - e.g.old age pensions- conditional grants suggested.	Can.Assn. of Social Workers (B.C.Branch) Ex.214.
Cost of unemployment relief to B.C. municips. 1930 to Sept. 1937 $8,547,000, of which $2,117,000 borrowed from prov. and $6,430,000 raised by taxation.	Municips.of B.C. Br.Ex.181,p.3.
Present arrangement is prov. provides 80% of cost and municip. 20%.	Ev.5284.
Unemployment relief should be a federal responsibility.	Ex.181,p.4.
Cost of unemployment relief and of relief to unemployables through effects of depression should be a national responsibility.	Van.Br.Ex.182,p.3.
New distinction between unemployed and unemployables will add from $700,000 to $800,000 to cost of maintaining unemployables in Vanc.	Ex.182,p.4.
About 7,000 to 8,000 single unemployed in Vancouver.	Ev.5310.
Vancouver has about $2½ M.deficit for relief, and has gone behind on sinking funds rather than borrow further for relief.	Vanc.Br.Ex.182,pp.9-10.
City should be reimbursed for relief expenditures or at least placed on equality with municips. who have borrowed for relief.	Ex.182,p.10.

Manitoba submissions:

Need to treat as a permanent problem (per Mr. Garson)	Ev.410-2.
Giving of relief itself increases the demand tends to create unemployables.	Ev.412.
With few major industries, each confined in different economic areas, it is unsound to cast primary responsibility for depression on the municipality.	Man.Br.Pt.VII,pp.51-8.
With local primary responsibility, less expensive direct relief is favoured over relief works.	Man.Br.Pt.VII,p.58.

UNEMPLOYMENT RELIEF. (Cont'd.)

Manitoba Submissions: (Cont'd.)

Load on real estate causes forfeitures and prevents new construction.	Man.Br.Pt.VII,p.59.
Approach to problem has been singularly unintelligent - some $800 M. spent before any attempt to study the problem - Purvis Commission appointed.	Man.Br.Pt.VII,pp.60-1.
For prov. and municips. to take over unemployables would only increase difficulties.	Man.Br.Pt.VII,pp.61-2.
Man. asked leave to make further representations after final Purvis Report.	Man.Br.Pt.VII,p.62.
British system of centralization of administration and costs (95% paid by central government)	Man.Br.Pt.VII,pp.62-4.
Man.advocates Dominion assumption of unemployment relief costs and administration including cost of unemployables caused by unemployment.	Man.Br.Pt.VII,p.64.
Same reason for Dominion taking over relief same as for Dominion taking over employment services.	Man.Br.Pt.VII,pp.65-7.
Cancellation of relief debts proposed totalling $19 M.	Man.Br.Pt.VIII,p.54.
Unemployment relief costs in Man. 1931-38 - provincial share totals $22 M.	Man.Br.Pt.VII,p.56.
Total cost of relief in Man. 1931-38 of $63 M.	Man.Br.Pt.VII,p.56.
See tables prepared by Dep.Min. of Labour.	Ex.16.
Average numbers on relief 77,000 to 86,000.	Man.Br.Pt.VII,p.56,
In greater detail	Man.Br.Pt.VIII,p.13.
Mr. Garson thinks unemployment not temporary but a problem for some time.	Ev.410-11.
Should be planned as a permanent policy.	Ev.412.
Amounts borrowed by Man. for relief.$23¾ M.	Man.Br.Pt.VII,p.56.
Municips. (in addition to other loans) owe $4,608,000 to prov. of Man.	Man.Br.Pt.VIII,p.13.
Cancellation of relief debts in Man. proposed.	Man.Br.Pt.VIII,p.54.
Relief works carried out by prov. 1930 to 1937 total $16 M.	Memo.Dept. of Labour, Man. Ex.16.
Dom. loans to assist Man. in financing relief to Mch. 1937, $19 M.	Ev.361.
Loans to three prairie provs. to same date, $127½ M.	Man.Br.Pt.VII,p.38.
Dom. share of relief costs in Man. to March, 1937, $20.M.	Ev.361.
With loans and guarantees $51¾ M.	Man.Br.PtVII,p.60.

UNEMPLOYMENT RELIEF. (Cont'd.)

Manitoba Submissions: (Cont'd.)

Man. net capital borrowings for relief 1930-37, $23¾ M. in fiscal year ending Apr. 30, 1937 over $4 M.	Man.Br.Pt.VII,p.42.
Man. share of relief and relief works in 1936 was $3,357,000, 22.7% of current budget, or 44% of controllable expenditures (i.e. excluding debt charges).	Man.Br.Pt.VII,p.46.
Winnipeg relief share in 1936 $1,600,000, 18% of entire budget.	Man.Br.Pt.VII,p.46.
Greatest single problem for cities of Man. is unemployment relief - in 1936 cities spent $1,758,000.	Man.Br.Pt.VI,p.21.
In 1936 - Winnipeg relief share was $1,604,000 - unable to provide in current budget - funded relief debt $7,809,000, annual charge of over $400,000.	Man.Br.Pt.VI,p.21.
Man. suggests that Dom. take over and administer unemployment relief thus giving aid to western provs. but failing this suggests a special federal tax earmarked for relief, distributed on per cap. basis of relief population.	Man.Br.Pt.VII,pp.50-1.
Cost of Winnipeg administration from Oct. 1, 1930 to March 1, 1937, $1,286,000, total moneys expended in Winnipeg $7,245,000 to Winnipeg, nearly $20 M. total spent in Winnipeg - administration costs cover also medical and dental care.	Ev.800-2,806-7.
Dominion should assume costs of unemployment relief in all its branches.	Union of Man. Munic. Ex.18,pp.3-7.
Assumption of all relief costs also assumption of past debts asked.	Winnipeg, Ex.19,p.36.
Cost of unemployment relief 1931 to 1936, $20,452,000 of which Winnipeg provided $8,424,000 or 41% -	Ex.19,pp.5-6.
Winnipeg has borrowed all but $615,000.	Ex.19,p.6.
Debt. charges on relief debentures $438,189.	Ev.952.
84% of direct relief in Manitoba centred in Winnipeg.	Ex.19.p.6.
14% of Winnipeg's relief cases - moved to Winnipeg since 1930.	Ex.19,p.6.
Small relative representation in provincial legislature of Winnipeg.	Ev.909.
1813 relief recipients in Winnipeg are unemployables.	Ev.914.
Need of larger unit because of influx from adjoining municipalities.	Ev.919.
See for figures of direct relief. 1936 Report of City of Winnipeg.	Ex.20,p.11.

UNEMPLOYMENT RELIEF. (Cont'd.)

Manitoba Submissions: (Cont'd.)

Assumption of costs of unemployment relief asked.	R.M.of St. James, Ex.21,p.8.
Difficulties of a small wage-earning suburban community. Drift from rural areas, new distinction of unemployed and unemployable will substantially increase municipal share, cost of relief $60,954 in 1935 and $50,000 in 1936. Asks adjustment as to relief debt and refunding of balance.	Municip. of East Kildonan,Ex.22,p.2.
Dominion assumption of relief as a national problem.	Greater Winnipeg Youth Council, Ex.28,p.3.

New Brunswick Submissions:

Dominion has contributed $1,300,000 for relief work on Trans-Canada highway in N.B.	N.B. Ev.8723,8725.
Since July, 1937, N.B. has not paid any direct relief - since then only contribution to relief by Dominion and prov. has been for works projects for employables.	Ev.8728.
N.B. is assisting St. John and Chatham for relief works paying 75% and 90% of labour costs, municips. to find balance and supply materials.	Ev.8725,8727.
About 650 family heads in St. John and about 100 in Chatham.	Ev.8726.
Dominion in 1937, contributed $225,000 about 50% of total prov. contribution.	Ev.8725.
In pre-depression days had always had unemployed, but claims not then made.	Ev.8727.
Unemployables are 100% responsibility of municips.	Ev.8727.
N.B. may have a further problem when highway construction program is over.	Ev.8729.
Great increase in bonded debt of N.B. municipalities through funding of unemployment relief deficits.	Union of N.B. Municip Ex.375,p.4.
Unemployment in N.B. brought about by (1) centralization of capital and industry and (2) inadequate marketing conditions.	Ex.375,p.4.
Difficulty of meeting relief situation increased by large amounts of crown land exempt from taxation especially in growing municips.	Ex.375,p.5.
Dominion govt. should inaugurate a national policy including old age and widows pensions - unemployment insurance and hospitalization of indigents.	Ex.375,p.8.
Greatest factor in increase of debt in Northumberland and Gloucester counties was unemployment relief. (Should be dealt with nationally.)	Ex.377,pp.9-12, Ex.378,pp.9-12, Ev.9084.

UNEMPLOYMENT RELIEF. (Cont'd.)

New Brunswick Submissions:

St. John, N.B. experience given.	St.John Br. Ex.367,pp.14-7.
Administration by municip. of City and County of St. John.	Ex.357,p.14.
Figures of relief expenditure.	Ex.367,p.15.
Since June, 1937, relief only by system of works projects.	Ex.367,p.15-6.
Method of administration explained.	Ex.367,p.16.
Small additional poor relief of $2,000 to $3,000.	Ex.367,p.17.
Should be assumed as a national responsibility except for pauper relief.	Ex.367,p.17,18.
St. John in 1936 by appointment of a Director of Relief was able to introduce efficiencies and cut relief expenditures in half.	Ev.8926.
Mayor of St. John does not believe unemployment relief problem can be met by having either Dominion or prov. pay the full bill because each municipality has its own problem.	Ev.8928.
For figures as to unemployment see "Employment Situation of Municipality of the City and County of Saint John".	Ex.368.

Nova Scotia Submissions:

Direct relief in Nova Scotia described.	Ev.4113.
No assistance for local poor relief until 5 to 8% of population in need of assistance.	Ev.4113.
N.S. relief expenditures total $26,800,000 of which $19 M. raised by province and municipalities.	Ev.4114.
Figures of direct relief expenditure.	Ev.p.4115.
Opinion of Deputy Minister that administration of direct relief is best by the municipality, assuming it is only a temporary matter. This should be supervised. It avoids standardization and creates a sense of local responsibility. If the problem is so serious that it becomes national in scope administration should be by Dominion, through regional boards.	Ev.pp.4116-7,4120.
Unemployment creates unemployability in men over 40.	Ev.pp.4118-9.
Municipalities have borrowed their share in part, but not from Ottawa.	Ev.4121-2.
Present federal relief policy lacks flexibility, to adapt to local needs.	Ev.4123-4.

UNEMPLOYMENT RELIEF. (Cont'd.)

Nova Scotia Submissions: (Cont'd.)

Cooperation takes place in N.S. between direct relief and highway and other relief projects.	Ev.p.4125-6.
Distribution of relief a particular example of principle of fiscal need - per Premier Macdonald.	Ev.3968,Ev.p.3971, N.S.Br.p.75.
Attitude of Mr. Bennett on grants-in-aid to provinces for relief purposes.	N.S.Br.pp.74-5.
Nova Scotia system is modelled on English poor law - and the burden of relief has been very heavy and uneven as between different municips.	Ev.4255, Union of N.S. Municips.Br.p.12-15.
Old age pensions have not materially assisted.	Ev.4256.
Doubtful if municipalities are suitable authorities to look after unemployment relief - no employment exchanges - danger of local political pressure.	Ev.p.4257,Br.p.14.
Unemployment insurance will not solve these difficulties and some form of public assistance will remain necessary. Municips. not fit to organize such a system.	Ev.4257-8.
Halifax relief burden.	Ev.4298-4302.
Debt increased by $500,000. $2 M. in relief distributed.	Ev.4298.
System of direct relief has created a new pauper class of those who formerly had seasonal employment and lived for the whole year on their earnings; now they spend their earnings during the time of employment and go on relief for the rest of the year.	Ev.4299-4300.
Difficulty of dealing with this.	Ev.4302.
When unemployment results from a national breakdown, burden should not be on the City.	Ev.4300.

Ontario Submissions:

Figures of unemployment relief in Ont.	Ont.Br.P.II,p.70-1, Ont.Br.Pt.III, Tables,25,26.
From 1930-37 - Dominion paid $53 M. or $30.91% Prov. paid $78 M. or 45.54% and municipalities paid $40 M. or 23.55%.	Ont.Br.Pt.II,p.71.
Numbers on relief in March, 1938, 274389 compared with March, 1933 of 485,949.	Ont.Br.Pt.II,p.70.
Great difficulty in striking budget without knowing amount of Dominion grant-in-aid.	Ev.7705,7710.
Division of financial responsibility difficult because at present do not know nos. of unemployed and unemployables as recommended by Purvis.	Ev.7711-2.
Ont. prov. and municips. proposed a 40% to Dominion 40% to prov. and 20% to municips. division of responsibility instead of 25% to 45% and 30% as will be proportion for 1938 - prov. will pass on any extra assistance from Dominion to municips.	Ev.7738.

UNEMPLOYMENT RELIEF. (Cont'd.)

Ontario Submissions: (Cont'd.)

Dominion contributions to unemployment relief in Ontario (e.g.1936,$15 M.)	Ont.Br.,Pt.II,p.43; Ev.7561.
Province contributed to municipalities for relief (e.g.,1936, $22 M.)	Ont.Br.,Pt.II,p.44.
Province pays 45.9% of cost of relief.	Ev.7562.
Ontario willing to assume entire cost of unemployment relief, if Dominion will allow priority on personal income taxes.	Ont.Br.,Pt.II,p.60.
Ontario has satisfactory arrangement with medical association for treating relief cases, a per capital payment by Province.	Ev.7696.
Municipal share of direct relief in Ontario.	Ont.Municip.Assn.,Ex. 281,pp.18-19.
Not a proper municipal charge beyond chronic unemployment.	Ex.281,p.23.
Percentages of relief costs contributed by Toronto.	Toronto Br.,Ex.284,pp. 21-22.
Details of expenditures 1922 to 1938.	Ex.284,Appendix II.
Only 8% of those on unemployment relief in Toronto in 1936 were unemployable.	Ev.7155.
Present cost of unemployment relief in Toronto about 4 mills on tax rate - over $7 M. annual cost, of which $6 M. funded.	Ev.7155.
Burden of unemployment relief whether for unemployed or unemployables should not be on real estate - unemployment insurance should meet the problem of the unemployed and the unemployables were distinctly problems of the state and not of real estate.	Br. of Ont.Assn. of Real Estate Bds.,Ex. 98,pp.8-9.
Danger of relief payments being used in aid of wages.	Ev.2742.
Dominion should give grants based on local needs.	Toronto Bd.of Trade, Ev.6744.
Standards of direct relief in Ontario vary - cases of malnutrition and destitution result in high ultimate costs.	Ont.Social Workers, Ex.293,pp.1-3.
Province should set reasonable minimum standards.	Ex.293,p.3.
Inadequacy and lack of uniformity of relief scales - failure to provide rent - resultant costs in other forms of social aid.	Welfare Council Toronto, Ex.295,pp.15-18 and pp. 31-35.

UNEMPLOYMENT RELIEF. (Cont'd.)

Prince Edward Island Submissions:

P.E.I. in 1936-37 received from Dominion only 75¢ per capita cf. 7.45 for Ontario and $24.75 for Sask.- only pays $3.00 per month in rural districts.	Ev.4350,4486.
Unfair to put Dominion contribution on basis of provincial contribution.	Ev.4351.
"Like need should receive like treatment".	Ev.4351.
Charlottetown relief situation described. About 3000 receiving direct relief out of 14,000 population - in 1937 total direct relief $53,464. - only $21,000. from Dominion and Province because Province would not contribute more and Dominion only matches provincial contribution - result City contributed 61%.	Ev.4351.
Population of Charlottetown swelled by influx from country.	Ev.4353.
Should be administered by Dominion.	Ev.4358,4517;P.E.I. Br.p.46.
But ordinary poor relief should remain provincial.	Ev.4519.
Figures as to provincial contribution to relief.	P.E.I.Br.,p.31;Ev. 4480-1.
Direct relief expenditures charged to ordinary account - relief projects capitalized.	Ev.4481.
No borrowings by P.E.I. from Dominion.	Ev.4481.
Dominion administration might not be more economical but more efficient and fairer.	Ev.4517.
Would have to have local organizations or officers.	Ev.4518.
Unemployment relief works cost about one-third more than by contract.	Ev.4560,4588.
Figures as to unemployment relief works in P.E.I.- Dom. $918,688.; P.E.I. $1,402,805, total $2,321,493. on 127 projects.	Ev.4585-9.
Considerable unemployment in agricultural population.	Ev.4587.
Administration of direct relief in P.E.I.	Ev.4589-92,4595-97.
System is as economical in administration as possible.	Ev.4595.

Quebec Submissions:

Unsoundness of treating unemployment as an emergency situation; relief expenditures are of a permanently recurring nature and should not be capitalized.	Montreal Bd.of Trade, Ex.342,p.3.
Statistics of Quebec unemployment relief costs.	Ex.342,p.19.

UNEMPLOYMENT RELIEF. (Cont'd.)

Quebec Submissions: (Cont'd.)

All Quebec's share of relief costs has been capitalized.	Ex.342,p.19.
In Montreal all capitalized, smaller centres have paid currently.	Ev.8176.
Montreal's share of direct relief nearly $21 M. since 1930, all of which financed by loans.	Ex.342,p.36.
Municipalities should be relieved of contribution to unemployment costs - and rentals should be paid for relief recipients.	League Montreal Ppty. Owners,Ex.346;p.10.
No adequate system of administration - Montreal has many restrictions refusing relief to needy.	Montreal Assn.of Social Workers,Ex.350,p.5.
Need of a provincial welfare department and of federal supervision.	Ex.350,p.6.
Montreal relief rates inadequate to meet rise in food costs.	Ex.350,p.7.

(Page 319 follows)

UNEMPLOYMENT RELIEF

SASKATCHEWAN SUBMISSIONS

History and details as to relief situation in Saskatchewan.	Sask.Br., pp 38-40, Ex 36 (Detailed Statement)
Total of $110½ M spent 1929-37.	Sask Br., p 39.
Amount in 1937-38 about $30 M.	Ev 1302.
Of $110½ M - $35.7 M from Dominion, Cost to province net of $70½ M.	Sask. Br., p.38.
Details of method of financing.	Ibid p.38.
Direct relief $46½M, agricultural re-establishment services $39½ M, general relief $24½ M.	Ibid p 39.
Province has assumed $5¼ M of bank loans to municps.	Ibid p 39.
Write-down of relief bill by $28½M.	Sask Br., pp 39-40.
If Dominion assumed relief debt and future relief would leave budget deficit under proposed provincial budget of $3,681,000.	Ev 1304-5, Ev 1333.
Saskatchewan has never made a differentiation between unemployed and unemployable.	Ev 1305-6.
Statistics of direct relief in Regina, Saskatoon and Moose Jaw.	Sask Br., p.411.
Statistics of direct relief in all cities and towns of Saskatchewan.	Sask. Br., p 410.
Of population of 928,000 over 500,000 in receipt of relief.	Ev 1307, Ev.1353.
Farmer not unemployed, he is working but gets nothing for his employment.	Ev 1307.
Saskatchewan asks for Dominion assumption of debt incurred for relief.	Sask. Br., p 46.
Relief given farmers of $110 M during depression represents only about 10% of amount they would have received if crops and conditions had been normal.	Ev 2160-1.
Description of relief problem in Sask. by Minister of Municip. Affairs.	Ev.1353-82.
Details of relief to cities (80% from prov.) -towns,villages, &c.	Ev 1354.
Drought Area relief supplied wholly by Dominion.	Ev. 1355.
Ex 41. shows divisions of provinces into relief areas.	Exs.42,43 give statistics of relief in drought areas.
Medical aid by provincial support of doctors.	Ev 1357.

Entire cost of medical care thrust on municips. Ev 1502.

"Regina Plan" - agent with medical association $2500 per month divided among doctors who provide service to persons on relief - about 20-25% of normal charges - limit of $100 per month. Ev 1505-7.

Altho municps pay 20% of divisible costs of relief, when medical, hospital and administration costs are paid, municips pay 41% to 73% of total. Ex 49, p 12.

Entire cost of unemployment relief a federal responsibility. Ex 49,pp 12-3, Ev 1509.

Districts between unemployed and unemployables will make condition of Sask. municips much worse-unemployment creates unemployables. Ex 49, p.13.

Difficulty of rehabilitation particularly men over 40. Ev 1511-2.

Industry should be made to take more responsibility. Ex 49, p 14, Ev 1520.

Finding of relief costs has destroyed municipal credit and where default occurs effect is to throw on bondholders cost of supporting a national burden. Ex 49, pp 14-5.

Until social insurance schemes are in operation districts in between unemployed and unemployables is impracticable. Ev 1523.

Of population of 55000 in Regina, 11,370 are on relief, i.e. 21% - 2,765 heads of families of whom 1200 are wholly or in part unfit. Ev 1310.

Cf figures of 10,064 of which 25% unemployable. Ev 1372.

Figures of direct relief. Sask Br., p.411.

Admission in Regina, costs 1 mill on tax rate, staff of 31 now, was as high as 75. Ev 1503.

High point of relief in Moose Jaw was in 1934 with 27% on relief - in Dec.1937, 22-24%. Ev 1310.

4,130 out of 19,784 on relief - 28.2% unemployable. Ev 1372.

Figures of direct relief. Sask Br., p. 411.

Report of Local Government Board into debt problem of Moose Jaw. Ex. 47.

Statistics as to relief costs. Ev 1547-49, 1551.

About 30% of people on relief are from outside the city. Ev 1551.

UNEMPLOYMENT RELIEF Cont'd.

SASKATCHEWAN SUBMISSIONS Cont'd.

208,250 people on relief outside drought area - 199,350 on relief in area.	Ev 1371.
Total expenditure of provincial government (apart from drought area) $7,139,714, Sept./37 to Mch /38 of which $1,610,000 or $230,000 per month from Dominion.	Ev 1371 - Ex 45.
Details of relief in cities.	Ev 1372 -73.
Northern Settlers Re-establishment scheme.	Ev 1374-6, Described by Davis Ev 2250-1.
Farm Placement Scheme - $5 per month to farmers.	Ev 1377-8, Ev.2244.
Estimated expenditures of $9 M in federal drought area from Sept/37 to Mch/38.	Ex 44
In rural municips relief charged as loan to recipients.	Sask Br., p 53.
Expenditures for relief works in cities & certain towns.	Sask Br., p.53.
Figures of direct relief in Sask.	Sask Br., pp 410-11, relief tax rates Sask Br., pp 58-9.
Map showing relief areas of Sask 1929-36.	Ex 48.
Federal relief grants for highways - $4½M out of $35 M since 1930 -details given.	Memo Sask Dep't of Highways, Ex.75 -Ev.2252-4.
Rural relief in Sask. described.	Sask Br., pp 180-187.
Drought area and Dominion contribution thereto.	Sask Br., pp 181-2.
Table of government expenditures on rural relief 1931 to 1937.	Sask Br., p.184.
Relief up to 1934 treated as loans to recipients.	Sask Br., p. 183.
Historical development of indigency traced originally inexpensive item placed on municps, and then used as excuse for thrusting care of unemployed on municips.	Union of Urban Municps. of Sask. Br., Ex 49 pp 8-9.
Works programs in 1931-32, municps paying 30% were expensive and badly planned.	Ex 49, p 9.
Settlement schemes in 1932 to 34 made urban municips land colonizers.	Ex 49, pp 9-10.
Direct relief from 1932 on, municips paid whole cost of admission - great influx from rural districts - in four larger cities 1/3 on relief had moved in.	Ex 49, p 10. Ev 1505.
Administration in Regina costs 1 mill on rate, from 31 to 75 employees.	Ev 1503.

SASKATCHEWAN SUBMISSIONS Cont'd.

In Dec. 1937 about 6,000 out of 43,000 in Saskatoon on relief - i.e. 15%.	Ev 1310.
About 1700 unemployed, 372 partly unemployable, 673 wholly unemployable.	Ev 1311.
Unemployables mainly farmers who have moved in, because of age and sickness.	Ev 1311.
40% of heads of families unemployable.	Ev 1373.
Figures of direct relief.	Sask Br., p 411.
Dominion should take over complete control of unemployment - including responsibility for unemployables created by unemployment.	Regina Bd. of Trade, Ex 66, p.3. Saskatoon Bd. of Trade, Ex.67, pp 3-4.
General Submissions.	
Municipal costs of unemployment relief lower in 1936-7.	Cn.Fed.Mayors,Ex 113, p.31-2.
Obligations for unemployment relief never contemplated in original set-up.	Ex 113, p 37.
Costs of unemployment relief not a responsibility of local government - have forced many into default, and threatens others.	Ex. 113, p 38.
Cn. Federation of Mayors recommends that Dominion relieve municips. of full cost of all future unemployment relief.	Ex 113, pp 40-42.
Applies to unemployed rather than to unemployability.	Ev 3297.
Uncertainty as to extent of government aid to municipalities.	Ex 113, p 52.
Ottawa relief in 1937 - 35% by city, Dominion and provincial 65%.	Ev 3321.
Montreal relief in 1937 taking in administration costs and medical costs, 45% city.	Ev 3321.
$800,000 per year for administration.	Ev 3322.
Present relief system immobilizes labour - different treatment in different places creates sectionalism.	Ev 3335-6 -need of national handling. Ev 3336.
For Dominion handling present staffs could be utilized.	Ev 3338.
Immense pressure on aldermen and mayors to be placed on relief lists.	Ev 3338-40.
Local admission no more inefficient under remote control than in present system.	Ev 3341.
Unemployment creating unemployability.	Ev 3341.
Relief in Verdun dropped 50% in 3 mos. when work required from recipients.	Ev 3342.

UNEMPLOYMENT RELIEF Cont'd.

General Submissions. Cont'd.

Agreement with National Employment Commissioner in its conclusions as to the administration and financing of unemployment relief.	Cn. Ch. of Commerce, Ex 394, p. 4.
Should be a Dominion responsibility.	Ev 9533.
Cost of relief would not be greatly reduced by unemployment insurance.	C.M.A. Brief, Ex.89,p.3.
C.M.A. opposed to Dominion paying cost and province or municipality doing the spending.	Ev 2397-8.
Need of a nation-wide, constructive and permanent unemployment policy stressed.	Citizens Research Ins. Ex 267, pp 107-8.
Dominion should have complete jurisdiction and that a permanent national body be established to conduct research in employment matters.	Trades & Lab. Cong. Ex 106, p.18.
Administration to be efficient should be Dominion - under a Dominion staff working in conjunction with employment bureaus.	Ev. 3126-7.
Medical care just as necessary as food and clothing and should be provided by Dominion assistance.	Cn. Med.Association, Ex 103, p 11.
Ontario contributes 35¢ per capital per month, administered by Ontario Medical Association.	Ev 3004.
Not much of similar provision in other parts of Canada.	Ev 3005.
Need of providing hospitalization for indigents - including transient indigents.	Canadian Hospital Council Brief, Ex.104.
In 1931-37-38% of people in Canada were gainfully employed - 2% lived on their income, so that 60% (Inc. 32% children) dependent on other 40%, i.e. every working Canadian must produce sufficient to support two other consumers.	Cn. Welfare Council, Ex 380 B, p.8.
Needed as a complement to unemployment insurance.	United Church Ex 383,p.9.
Should unite financial and administrative functions in one unit to avoid difficulties where one contributes too large amount to the spending unit.	Ex 383, p.9.
Municipalities can carry relief burden, provided care is taken of specially depressed places, and if wealthier units are prevented from using high building restrictions to avoid relief - suggest equalization by federal grants up to 15% of the total expenditure.	United Church Ex 383, p 10, Ev 9317,Ev 9340.
Adequate relief schedules and the means test should be applied.	Ex 383, p. 11.

UNEMPLOYMENT RELIEF Cont'd.

General Submissions. Cont'd.

Much farm relief has been unnecessary. Ex 383, p 11.

Policy has resulted in lack of uniform relief plans for single men, movement of rural families into urban areas, and transfer of "unemployables" to "unemployed" category. Ex 383, p 11.

Twelve month residence qualification should be changed to 24 or 36 months. Ex 383, p 12.

Dominion should assume a fair share of capital debts incurred for relief. Ex 383, p 12.

Will not be repaid in any case and Dominion should have credit for assumption. Ev 9322.

Relief should be co-ordinated with old age pensions and mothers allowances. Ex 383, p 11.

Discussion of difficulties of placing responsibility on municips. Ev 9327 -32.

Inadequacy of relief scales. Communist Party, Ex 401, p.46

Municipal responsibility for relief unfair and inequitable. Ex 401 - p,46.

Dominion should assume responsibility. Ex 401, p. 47.

(Page 325 follows)

UNEMPLOYMENT RELIEF. (Cont'd.)

ADMINISTRATION.

Dominion assistance as administered by Dept. of Labour described.	Ex.163,pp.23-4, Ev.4684.
Medical aid not contributed to, because health insurance might be evolved.	Ev.4684.
Dominion D.M. of Labour believes municipalities should administer and that they should contribute to the costs.	Ev.4685.
Relief agreements with provs. are only from year to year on theory that the situation is emergency and temporary one.	Ev.4687 (per Dom.D.M.Labour)
With reduction in relief rolls proportion of unemployables rises.	Ev.4688.
Opinion of Mr. Hereford (of Dept. of Labour) that Dominion should be responsible for need from lack of employment, municips. should provide aid to unemployables, and relief works should be undertaken exclusively by different govts. subject to co-ordination through a public works council.	Ev.4689-90.
Unemployment relief might be handled largely through natural employment service.	Ev.4694.
Enlarged staff to handle unemployment insurance could also deal with direct relief.	Ev.4696-8.
But compare in Great Britain, U.S.A. and Germany, desire to segregate.	Ev.4699-4700.
Administration by Dominion might be more economical and efficient in opinion of Mayor Davison of Calgary - provincial commission with authority to use local organization - provincial commission for single men has worked well in Alta. Would avoid pressure of unemployed in municipal politics.	Ev.6139-40.
Municipalities should have a voice in discussing plans.	Ev.6183.
System of monthly grants unsatisfactory - Dominion should take over administration with municips. contributing a portion of tax collections.	Calgary Unemployed Union, Ex.254.
Where prov. is contributing 80% of cost municips. do not make the same effort to find employment for men.	Ev.5481 (B.C.Director of Relief)
B.C.Director of Relief believes present system of local administration is more efficient than Dominion administration would be.	Ev.5481.
About 2/3 of unemployed are in cities of more than 25,000 population, so conception of a Dominion administration spread over the whole country is not correct. (Man.)	Ev.435-6,Ev.804.

UNEMPLOYMENT RELIEF. (Cont'd.)

ADMINISTRATION. (Cont'd.)

Unemployables, by reason of physical disability should remain responsibility of prov. but Dom. would have to give grants-in-aid.	Man.Br.Pt.VII,p.54, Ev.437,Ev.446.
Dominion should administer (as well as finance) all unemployment relief, including that to unemployables through unemployment.	Man.Br.Pt.VII,p.64.
British view as to advantages of national administration.	Man.Br.Pt.VII,p.67.
Dominion administration no more impractical than administration of Dominion income tax, and could be linked with unemployment ins. and employment services.	Man.Br.Pt.VII,pp.67-8.
Political pressure would be less than under present system.	Ev.458-60,Ev.917. (MacNamara)(Ald.Honeyman)
Description of administration in Manitoba - regulations in Greater Winnipeg call for distinction between unemployed and unemployables - latter a municipal responsibility.	Memo.Man.Dept. of Labour,Ex.16.
Unemployment creates unemployability particularly for older men but some success in rehabilitation.	Ev.798.
Questioned by Ald. Honeyman.	Ev.915.
Administration by Dominion just as economical as at present - per Ald. Honeyman.	Ev.916.
Need of larger unit than municipalities to prevent influx from other parts of country.	Ev.919.
Man. Deputy Minister of Labour urges Dominion administration of unemployment relief because could have standard regulations and relief schedules - could link up with unemployment insurance - would avoid political pressure on local politicians - cost of provincial administration of relief 5%.	Ev.800, Ev.802.
Central administration would not lessen administrative costs.	Ev.801,805,807.
Outside larger centres would be advisable for Dom. to administer relief through local agencies.	Ev.805.
Central administration might even cost more but efficiency would be greater and total cost would be less.	Ev.821-2.
Belief that 98% of relief cases in Man. are genuine.	Ev.808.
Deterioration to individual caused by dole system.	Ev.809-10.
Less political pressure possible on federal members.	Ev.826-7.
Sound and efficient administration of rural relief.	Ev.828.

UNEMPLOYMENT RELIEF. (Cont'd.)

ADMINISTRATION. (Cont'd.)

Relief should be linked with unemployment insurance.	Man.Br.Pt.VII,p.64.
Winnipeg agrees that, unemployment relief being a Dominion responsibility, municips. should care for unemployables.	Ev.920.
In N.B. where all relief is by way of relief works for unemployed municipal administration is effective - better than in days of direct.	Ev.8727.
With direct relief, as contribution of senior government increased, the amount of relief increased.	Ev.8727.
St. John, N.B., has system of works projects - full investigation of each recipient - all males must work for relief and may only work up to the fixed sum each is entitled to receive. System should be retained irrespective of who pays costs.	St.John Br., Ex.367,p.16.
Ont. complains of present Dominion system of grants-in-aid fixed every three months - budget difficulties of prov. and municips.	Ev.7705,7710.
Distinction between unemployed and unemployable leads to attempts to push men from one class to other.	Ev.7712.
Unless municips. have substantial responsibility, cannot get effective administration. (Mr. Cross, Ontario).	Ev.7713.
In smaller centres good administration and low costs.	Ev.7713,7715.
In larger centres more laxity and greater difficulties.	Ev.7713.
May be some political pressure in larger centres.	Ev.7714.
In supervised municipalities, supervisor had difficulty in obtaining knowledge of local conditions, and no tendency to reduced costs.	Ev.7716-7.
Impossibility of proper municipal budgetting owing to lack of certainty in amounts of contribution from other govts.	Toronto Br., Ex.284,pp.21-2.
Mayor of Toronto believes Dominion or prov. could administer as efficiently and economically as the municip. would be able to avoid different standards in near-by places and movement to cities for relief purposes.	Ev.7156-7.
Dominion or provinces could administer as efficiently - would remove local pressure as in East York.	Ev.7220.
Agreed to by solicitor for York County.	Ev.7233.
Has been treated as an emergency problem, instead of a national and permanent problem - emphasis has been on keeping down costs with technical rules keeping people off relief -	

UNEMPLOYMENT RELIEF. (Cont'd.)

ADMINISTRATION. (Cont'd.)

Need of national standards and co-ordination.	Montreal Assn.of Soc. Workers, Ex.350,pp.7-8
Variation in the rules of residence and transiency.	Ev.350,pp.8-10.
Need to integrate relief with other social services.	Ex.350,p.12.
Arbitrary distinction between unemployed and unemployables often unwise.	Ex.350,p.13.
Dominion should provide standards for distinction between unemployed and unemployable and for minimum relief provisions.	Ex.350,p.14.
Could exercise control through sharing administrative costs.	Ex.350,p.15.
Inference of brief is that Dominion should actually administer.	Ev.8424-6.
Discrimination against women in Montreal in administration of unemployment relief funds, e.g. deserted wives, widow with small children, unmarried mothers ineligible for relief.	League for Women's Rights, Ex.345, pp.2-3,Ev.8299.
Dominion administration is expensive and difficult. Dominion should leave administration to provs. with additional tax sources to provide necessary funds.	Ch.de C.de Montreal, Ex.343,p.36.
Income tax suggested.	Ev.8242-3.
Quebec administers relief at a lower cost than Dominion could.	Ev.8238.
Sask. Supt. of Labour believes farther away administration is, the better, removes local pressure - Dominion could administer as effectively through local inspectors - unemployables have increased so rapidly urban centres cannot look after them.	Ev.2237-40.
Sask. Relief Supervisor describes system of prov. officials on local relief committees - and effective control over relief.	Ev.2241-2.
Food and other relief schedules fixed by the prov.	Ev.2242-4.
All single men, physically fit under Farm Placement Scheme.	Ev.2244.
Voucher system better than direct relief.	Ev.2245.
Dominion administration would not be as efficient and would result in increased demand - local administration more careful in spending - farther away from actual scene of action the greater the cost - also delay in Dominion administration taking hold of situation.	Ev.2246-8.
No difficulty in segregating unemployed and unemployable but the latter class is	

UNEMPLOYMENT RELIEF. (Cont'd.)

ADMINISTRATION. (Cont'd.)

No difficulty in segregating unemployed and unemployable but the latter class is too large for the municips. to handle.	Ev.2249.
Most efficient and economic method of administration is to have municip. prov. and Dominion all interested financially as well as administratively.	Ev.2249-50.
Sask. drought area administration - Dominion Govt. grants to prov. and prov. grants to municips. who administer through a relief committee - fairly efficient administration.	Ev.1359-60.
Cost of administration in Sask. borne by municips. is oppressive.	Sask.Br.pp.56-7,p.410.
Mayor Ellison (Regina) believes relief efficiently administered. Cost of 4% in Regina - with under 10% of recipients who could get along without relief.	Ev.1503-4.
Distinction between unemployed and unemployables will make condition of Sask. municips. much worse.	Union of Sask. Urban Municips. Ex.49,p.13,Ev.1511-2.
Until social ins. schemes in force, distinction of unemployed and unemployable impracticable.	Ev.1523.
Administration not by central office but through local supervisors of municipal officers.	Ev.1523-4.
In exceptional conditions Dominion should deal direct with municips.	Ev.1525.
Administration of rural relief particularly in the dry area.	Sask.Br.pp.180-187.
Desirable to avoid political pressures by having Dominion assume relief administration, working through locally appointed boards. (per Can. Ch. of Commerce.)	Ev.9534-34A.
Administration has been short-sighted - workers chosen with main purpose to cut costs - lack of proper food has increased hospital costs -	Br.of Can. Assn. of Social Workers, Ex.96, Ev.2640.
Municipal administration is inefficient and unequal and there should be administration by larger units, preferably Dominion (Ont. Social Workers).	Ev.7363-4.
Municipalities should administer so that control is as close to the beneficiary as possible (United Church).	Ev.9327,Ev.9340-1.

(Page 330 follows)

UNION OF PROVINCES.

View of Manitoba given by Mr.Bracken.	Ev.468-9,1135 et seq., Ex.32.
Manitoba in 1932 proposed examination of the idea to see if it would be economical and practical.	Ev.1140.
Immediate economy might be small but ultimate saving a greater power in provinces.	Ev.1141,1149.
Views of a number of citizens and bodies at the time.	Ex.32,pp.2-9.
View of Sir Wilfred Laurier in 1905 that it was inadvisable to have one province for Saskatchewan and Alberta, with area so much greater than others.	Ev.1147.
Manitoba still willing to investigate advantages of the idea.	Ev.1151.
Mr. Bracken's personal view that adoption of proposal would in the long run be of great advantage to Canada and to Western Canada.	Ev.1152.
Saskatchewan government has made no detailed study - quite possible to administer prairies as one province, but economies have been overestimated - legislation and the Executive Council cost less than 2/3% of total expenditure - savings might be overbalanced by greater cost to citizens in dealing with the government - proposal would make for desirable unity of laws and would allow prairies to speak as one voice at Inter-Provincial Conferences.	Ev.2271-4.
Union of three provinces of Alberta, Saskatchewan and Manitoba advocated - problems are similar - immediate saving would not be impressive, but united control of whole area would lead to greater administrative efficiency.	United Farmers of Sask. Ex.83.
Advantages of union of three prairie provinces urged - problems would be solved more wisely by one government with one policy - Dominion-Provincial relations easier with one province - some immediate financial advantages in reductions in staff, members allowances etc. - large saving possible in consolidation of debts in a refunding scheme, if 1% saved would mean $3,320,000. sufficient to wipe out present deficits.	Young Men's Bd.of Trade,Calgary,Ex.250.
Uniformity in taxation would be possible.	Ex.250,pp.5-6.
Would allow collection agts. with Dominion more easily - would prevent provincial jealousy in subsidies.	Ex.250,pp.5-6.
A permanent policy of unemployment and agricultural relief could be worked out better for all three, than by three separate plans.	Ex.250,p.6.

UNION OF PROVINCES. (Cont'd.)

Advantages of unification from point of view of law enforcement. Ex.250,p.6.

Schemes for crop insurance, irrigation, rehabilitation, immigration and (if provincial) unemployment insurance better in one province than three. Ex.250,p.7.

Obstacles discussed. Ex.250,pp.8-9.

There is no overwhelming sentiment in favour of Maritime union. It has not been shown that any great saving would result - e.g., sessional indemnities would have to be increased from present level and cabinet ministers' salaries would have to be raised. There is great diversity in activities of three provinces. Also considerable diversity in laws and would be difficulty in securing uniformity. A considerable degree of co-operation exists in such matters as technical education. Doubtful if there would be much saving in administrative expenses. In any event such a scheme should be put before the people - especially in old provinces with deep-seated loyalties. Ev.pp.4222-4226.

New Brunswick feels the matter affords no solution of their problems; there is no real desire in New Brunswick for such a union and it does not have merit from the point of view of economy or efficiency. Ev.9056-7.

Prince Edward Island is opposed to Maritime union - no administrative saving could be effected as comparable salaries would work an increase rather than a decrease - sessional indemnities would have to be increased - and P.E.I. would stand to lose as an insignificant part of new province. Would be great difficulty in adjusting provincial debts as P.E.I. is $59 per capita and in others is about $150 per capita - co-operation, however, goes on to a large extent. Ev.4545-8.

Maritime union not considered advisable, feasible or economical. Halifax Bd.of Trade, Ex.159;Ev.4305-6.

VENEREAL DISEASE CONTROL.

See PUBLIC HEALTH.

VOCATIONAL EDUCATION.

See EDUCATION.

WEEKLY REST LEGISLATION.

See LABOUR LEGISLATION.

YOUTH REHABILITATION.

See UNEMPLOYMENT RELIEF and EDUCATION.

APPENDIX

Pagination of Evidence

Pages	
2 - 6	Introductory Remarks at Winnipeg
6 - 567	Manitoba Government
567 - 617	Winnipeg Real Estate Board
617 - 851	Manitoba Government
851 - 871	Winnipeg Board of Trade
880 - 896	Union of Manitoba Municipalities.
905 - 960	City of Winnipeg
960 - 985	Municipality of St. James.
986 - 998	Municipality of East Kildonan
998 - 1019	School District of Winnipeg No. 1.
1020 - 1025	School Trustees' Association (Manitoba)
1025 - 1038	Manitoba Teachers' Association.
1045 - 1060	University of Manitoba.
1060 - 1087	Greater Winnipeg Youth Council.
1088 - 1105	Catholic Minority of the Province of Manitoba.
1105 - 1112	Sound Money Economic Association.
1114 - 1123	Home and Property Owners' Association.
1123 - 1155	Manitoba Government.
1156 - 1181	Native Sons of Canada.
1183 - 1199	Introductory remarks at Regina.
1199 - 1492	Saskatchewan Government.
1492 - 1555	Saskatchewan Urban Municipalities.
1555 - 1620	Saskatchewan Government.
1620 - 1668	Saskatchewan Association of Rural Municipalities.
1668 - 1875	Saskatchewan Government.
1875 - 1884	Saskatchewan School Trustees' Association.
1884 - 1886	Saskatchewan Government.
1888 - 1920	Saskatchewan Teachers' Federation.
1922 - 1925	Saskatchewan Government.
1925 - 1939	University of Saskatchewan.
1939 - 2003	Saskatchewan Government.

APPENDIX

Pagination of Evidence

Pages	
2004 - 2025	Regina Board of Trade.
2025 - 2045	Saskatoon Board of Trade.
2045 - 2256	Saskatchewan Government.
2256 - 2269	United Farmers of Canada (Saskatchewan Section)
2269 - 2305	Saskatchewan Government.
2307 - 2489C	Canadian Manufacturers' Association.
2489C - 2550	Canadian Life Insurance Officers Association
2550 - 2551	Canadian Manufacturers' Association.
2555 - 2584	All Canada Insurance Federation.
2584 - 2635	Dominion Mortgage and Investments Association.
2637 - 2647	Canadian Association of Social Workers
2648 - 2726	Canadian Teachers Federation.
2730 - 2773	Ontario Association of Real Estate Boards
2773 - 2886	League for Social Reconstruction.
2887 - 2916	Canadian Teachers'Federation.
2916 - 2971	League of Nations Society in Canada.
2974 - 2981	The Canadian Association for Adult Education.
2982 - 3031	Canadian Medical Association.
3031 - 3084	Single Tax Association of Canada.
3085 - 3133	Trades and Labour Congress of Canada.
3135 - 3180	Canadian Bankers' Association.
3180 - 3220	Investment Dealers' Association.
3221 - 3253	Canadian Electrical Association.
3255 - 3386	Canadian Federation of Mayors.
3386 - 3400	National-Corporatist Movement.
3400 - 3412	Canadian Tuberculosis Society.
3420 - 3655	Dominion Government (Overlapping Services)
3657 - 3775A	Dr. Heinrich Brüning.
3777 - 3851	Dominion Government (Overlapping Services)
3853- 4227	Nova Scotia Government.
4227 - 4270	Union of Nova Scotia Municipalities.

APPENDIX

Pagination of Evidence

Pages	
4270 - 4304	City of Halifax.
4304 - 4316	Halifax Board of Trade
4319	Concluding remarks by Premier of Nova Scotia.
4322 - 4327	Introductory remarks at Charlottetown.
4328 - 4386	Charlottetown Board of Trade
4387 - 4568	Prince Edward Island Government.
4570 - 4576	Law Society of Prince Edward Island.
4577 - 4634	Prince Edward Island Government.
4636 - 4829	Dominion Government.
4831 - 4832	Introductory remarks at Victoria.
4832 - 5265	British Columbia Government.
5266 - 5296	Union of Municipalities of British Columbia.
5296 - 5335	City of Vancouver.
5335 - 5358	British Columbia School Trustees Association.
5358 - 5393	British Columbia Government.
5393 - 5423	Associated Boards of Trade of British Columbia.
5423 - 5429	Associated Boards of Trade of Eastern British Columbia.
5430 - 5482	British Columbia Government.
5485 - 5515	Prince George Board of Trade
5516 - 5528	Vancouver Real Estate Board.
5530 - 5567	British Columbia Government.
5571 - 5584	Victoria Chamber of Commerce.
5585 - 5590	Okanagan Municipal Association
5590 - 5610	British Columbia Chamber of Agriculture.
5611 - 5636	Greater Vancouver and New Westminster Youth Council
5636 - 5650B	Provincial Council of Women
5652 - 5672	Native Sons of Canada.
5674 - 5675	British Columbia Government
5675 - 5693	Catholic Minority of Province of British Columbia
5710 - 5722	Vancouver Young Liberal Association
5723 - 5729	British Columbia Library Association
5729 - 5756	British Columbia Government.

APPENDIX

Pagination of Evidence

Pages	
5756 - 5770	Primary Products Publishing Co.
5771 - 5791	Canadian Social Workers, British Columbia Mainland.
5792 - 5944	British Columbia Government.
5946	Introductory remarks of Chairman at Edmonton.
5947 - 5957	University of Alberta.
5957 - 6128	Edmonton Chamber of Commerce.
6130 - 6183	Cities of Alberta.
6185 - 6194	Union of Alberta Municipalities.
6197 - 6218	Alberta Association of Municipal Districts.
6219 - 6235	Alberta Youth Congress
6237 - 6247	Alberta School Trustees' Association.
6247 - 6274	Associated Teachers Association.
6276 - 6307	Council of College of Physicians and Surgeons of Alberta.
6308 - 6319	Protective Committees in Alberta of Private Holders of Alberta Savings Certificates and Bonds.
6320 - 6338	Taxpayers Protective Associations of Alberta.
6338 - 6341	Calgary Board of Trade.
6344 - 6368	Dr. F. A. Wyatt, Professor of Soils, University of Alberta.
6369 - 6383	Real Property Owners' Association of Calgary.
6385 - 6408	Canadian Chamber of Agriculture.
6410 - 6467	United Farmers of Alberta.
6467 - 6487	Alberta Co-Operative Council.
6490 - 6541	Council of Alberta C.C.F. Clubs
6542 - 6561	Western Canada Fuel Association.
6561 - 6573	Drumheller Board of Trade.
6573 - 6580	Associated Temperance Forces of Alberta.
6581 - 6614	Medicine Hat Chamber of Commerce.
6614 - 6619	Edmonton Chamber of Commerce.
6629 - 6716D	Dr. W. Ivor Jennings.

APPENDIX

Pagination of Evidence.

Pages	
6629 - 6630	Introductory remarks at Toronto.
6632 - 6697	Citizens Research Institute.
6698 - 6752	Toronto Board of Trade.
6754 - 6848	Canadian Manufacturers' Association.
6859 - 7000	Dominion Mortgage and Investments Association.
7000 - 7001	British Israel World Federation.
7003 - 7023	Canadian Chain Store Association
7026 - 7041	Canadian Importers & Traders Assocn. Inc., Toronto.
7042 - 7068	Ontario Municipal Association.
7068 - 7097	National Construction Council of Canada.
7097 - 7159	City of Toronto
7159 - 8212	Property Owners Association of Toronto
7218 - 7229	East York Business Men's Association
7230 - 7240	County of York and its Constituent Municipalities.
7242 - 7253	Home Builders' Association of Toronto
7254 - 7281	Ontario School Trustees & Ratepayers' Assocn.
7281 - 7302	Mutual Fire Underwriters' Association of Ontario
7302 - 7328	Ontario Teachers Council.
7330 - 7364	Ontario Branches of Canadian Association of Social Workers.
7364 - 7365	Ontario Library Association.
7365 - 7394	Welfare Council of Toronto.
7396 - 7963	Ontario Government.
7975 - 7995	Canadian Dental Association
7995 - 8012	Canadian Nurses Association
8012 - 8028	National Council, Young Men's Christian Assocn.
8028 - 8076	League for Economic Democracy
8076 - 8096	Economic Reform Association
8096 - 8111	Housewives Association of Canada.
8119 - 8128	Introductory remarks at Quebec.
8129 - 8139	Quebec Government.
8140 - 8220	Montreal Board of Trade
8221 - 8244	Montreal Chamber of Commerce.

APPENDIX

Pagination of Evidence

Pages	
8246 - 8294	Society of St. Jean Baptiste of Montreal.
8295 - 8316	League for Women's Rights
8322 - 8354	Property Owners' League of Montreal.
8356 - 8374	Provincial Association of Protestant Teachers of Quebec.
8375 - 8388	Canadian Association for Women's Vote in Quebec.
8390 - 8442	Montreal Branch of Canadian Association of Social Workers.
8443 - 8487	Permanent Committee of the Congresses of the French Language.
8494 - 8502	Introductory remarks at Fredericton.
8502 - 8860	Government of New Brunswick.
8861 - 8914	Transportation Commission of the Maritime Board of Trade.
8915 - 8932	City of Saint John
8932 - 8973	Saint John Board of Trade.
8973 - 8978	Fredericton Board of Trade
8978 - 9058	Government of New Brunswick.
9058 - 9075	Union of New Brunswick Municipalities.
9075 - 9098	Municipalities of Northumberland & Gloucester.
9098 - 9106	New Brunswick Teachers' Association.
9108 - 9154	Dr. Gunnar Myrdal.
9172 - 9227	Canadian Welfare Council.
9229 - 9269	National Council of Women.
9269 - 9295	Health League of Canada.
9296 - 9344	Commission on Economic and Social Research of the Board of Evangelism and Social Service of the United Church of Canada.
9344 - 9359	Canadian Legion of the British Empire Service League.
9361 - 9389	Federation of Ontario Naturalists.
9389 - 9398	Victorian Order of Nurses.
9506 - 9546	Canadian Chamber of Commerce.
9562 - 9574	Grand Orange Lodge of Ontario West.

APPENDIX

Pagination of Evidence

Pages	
9585 - 9666	Dominion Government.
9666 - 9701	Retail Merchants Association of Canada.
9701 - 9716	Roman Catholic Separate School Trustees Association of Ontario
9717 - 9877	Central Committee of the Communist Party of Canada.
9878 -9903	National Research Council.
9905 - 9910	Dominion Government.
9910 - 9926	Canadian Travel Bureau.

ROYAL COMMISSION ON DOMINION-PROVINCIAL RELATIONS.

The following is a list of the exhibits filed with the Commission:-

Exhibit Numbers.

1. Part I of Manitoba's Case.
2. Part II of Manitoba's Case.
3. Part III of Manitoba's Case.
4. Part IV of Manitoba's Case
5. Part V of Manitoba's Case.
6. Part VI of Manitoba's Case.
7. Part VII of Manitoba's Case
8. Part VIII of Manitoba's Case.
9. Brief of Winnipeg Real Estate Board.
10. Part IX of Manitoba's Case.
11. Memorandum as to Workmen's Compensation and Old Age Pensions (filed in connection with evidence as to over-lapping services in Manitoba).
12. Memorandum as to Agriculture (filed in connection with evidence as to over-lapping services in Manitoba).
13. Memorandum as to Department of Health and Public Welfare (filed in connection with evidence as to over-lapping services in Manitoba).
14. Memorandum as to Companies services (filed in connection with evidence as to over-lapping services in Manitoba).
15. Memorandum as to Mines and Natural Resources (filed in connection with evidence as to over-lapping services in Manitoba).
16. Memorandum as to Public Works and Labour (filed in connection with evidence as to over-lapping services in Manitoba).
17. Brief of Winnipeg Board of Trade.
18. Brief of Union of Rural Municipalities (Manitoba).
19. Brief of the City of Winnipeg.
20. Annual Report for 1936 of the City of Winnipeg.
21. Brief of Rural Municipality of St. James.
22. Brief of Rural Municipality of East Kildonan.
23. Brief of Rural Municipality of West Kildonan.
24. Brief of Winnipeg public School Board.
25. Brief of Manitoba School Trustees' Association.
26. Brief of Manitoba Teachers' Federation.
27. Brief of University of Manitoba.

List of Exhibits Continued.

Exhibit Number.

28. Brief of Greater Winnipeg Youth Council.

29. Brief of Catholic Minority of Manitoba.

30. Brief of Sound Money Economic System.

31. Brief of The Home & Property Owners Assocn. of Winnipeg.

32. Statement prepared by Hon. Mr. Bracken as to Union of Three Prairie Provinces.

33. Brief of Native Sons of Canada.

34. Brief of the Province of Saskatchewan.

35. Statement of Treasury Bills, Apr. 30, 1937, 2 sheets (Saskatchewan).

36. Statement showing relief expenditures in Saskatchewan from 1929 to 1937 - in detail.

37. Report of Jacoby Commission on Provincial and Municipal Taxation - Saskatchewan.

38. Copy of Bank of Canada Report, 1937.

39. Report of the Saskatchewan Public Service Commissioner on Inspectoral Services.

40. Comparative Statement of Administrative Costs in Saskatchewan.

41. Map of Saskatchewan showing relief contributions in colour.

42. Table showing Relief Aid in Cities of Saskatchewan.

43. Table showing Cities, Towns and Villages of Saskatchewan receiving relief.

44. Estimate of Relief Costs within Drought Area of Saskatchewan.

45. Table of Estimated Relief Costs outside Drought Area - Saskatchewan.

46. Map showing average wheat yields in Saskatchewan in 1937.

47. Report of the Local Government Board respecting the City of Moose Jaw, May 14, 1937.

48. Map showing Saskatchewan Relief Areas.

49. Brief of Saskatchewan Urban Municipalities Assocn.

50. Special Brief of Moose Jaw.

51. Bundle of twenty coloured maps showing average wheat yields in Saskatchewan, years 1918 to 1937.

52. Brief of the Saskatchewan Assocn. of Rural Municipalities.

53. Brief of the Rural Municipality of Mantario.

54. Chart showing Increase in Population in Saskatchewan, 1931 to 1936.

List of Exhibits Continued.

Exhibit Number.

55. Chart showing Decrease in Population in Saskatchewan, 1931 to 1936.

56. Copy of Maps referred to in evidence of Prof. J. Mitchell of University of Saskatchewan, and copy of report of Soil Survey Branch.

57. Reconciliation of figures at pages 194 and 421 of brief of Province of Saskatchewan.

58. Conditional Subsidies received by Province of Saskatchewan from Dominion and Board of Railway Commissioners up to April 30th, 1937.

59. Statement as to Expenditures on Veneral Disease Service - Saskatchewan.

60. Scheme for crop insurance (Saskatchewan) by W. J. Hanson.

61. Brief of Saskatchewan School Trustees' Association.

62. Brief of the Saskatchewan Teachers' Federation.

63. Memorandum as to University of Saskatchewan.

64. Memorandum as to over-lapping in the Department of Education - Saskatchewan.

65. Memorandum as to National Health Insurance - Saskatchewan.

66. Brief of the Regina Board of Trade.

67. Brief of Saskatoon Board of Trade.

68. Memorandum as to certain aspects of Land Economics - Saskatchewan.

69. Explanatory statement on Rehabilitation (Saskatchewan) by Hon. Geo. Spence, Minister of Public Works.

70. Brief of the On-to-the Bay Society (Saskatchewan).

71. Memorandum as to over-lapping in administration of agricultural departments - Saskatchewan.

72. Memorandum as to over-lapping in administration of natural resources - Saskatchewan.

73. Memorandum as to electric power resources. (Saskatchewan)

74. Memorandum as to overlapping in Departments of Labour - Saskatchewan.

75. Memorandum as to federal aid to highways (Saskatchewan).

76. Memorandum as to over-lapping as to highways control (Saskatchewan).

77. Memorandum as to over-lapping of services in public health field (Saskatchewan).

78. Memorandum as to over-lapping in the Attorney-General's Departemtn (Saskatchewan).

79. Memorandum as to over-lapping in the Department of Insurance (Saskatchewan).

List of Exhibits Continued.

Exhibit Number.

80. Memorandum as to jurisdiction in insurance matters (Saskatchewan).

81. Memorandum as to proposal to amalgamate the three western Universitites.

82. Memorandum as to Saskatchewan Farm Loans Board.

83. Brief of the United Farmers of Canada, Saskatchewan Section.

84. Memorandum showing insurance business and statistics in Saskatchewan.

85. Resolutions of The Pas Board of Trade.

86. Report of the Attorney-General of Saskatchewan as to constitutional Amendments, 1936.

87. Part I of the brief of the Canadian Manufacturers Assocn.

88. Part II " " " " "

89. Part III " " " " "

90. Part V " " " " "

91. Part IV " " " " "

92. Brief of Canadian Life Insurance Officers' Association.

93. Bundle of returns required to be filed by a typical manufacturer (filed by Canadian Manufacturers Assocn.)

94. Brief of All-Canadian Insurance Federation.

95. Brief of the Dominion Mortgage and Investment Assocn.

96. Brief of the Canadian Association of Social Workers.

97. Brief of the Canadian Teachers Federation.

98. Brief of Ontario Association of Real Estate Boards.

99. Brief of the League for Social Reconstruction.

100. Brief of the League of Nations.

101. Brief of the Canadian Assocn. for Adult Education.

102. Appendix "D" of Brief of Canadian Assocn. for Adult Education, being survey of adult education in Canada.

103. Brief of Canadian Medical Association.

104. Brief of Canadian Hospital Council.

105. Brief of The Single Tas Assocn. of Canada.

106. Brief of Trades and Labour Congress.

107. Brief of Canadian Bankers Assocn.

108. Brief of Investment Dealers Assocn.

109. Brief of Canadian Electrical Assocn.

List of Exhibits Continued.

Exhibit Number.

110. Report on Central Electric Stations in Canada.

11. Constitution of Canadian Electrical Assocn.

112. List of Members of Canadian Electrical Assocn.

113. Brief of Canadian Federation of Mayors & Municipalities.

114. Addendum to Brief of Canadian Federation of Mayors & Municipalities.

115. Report of Urbanism Committee of National Resources Committee of U. S. - 1937.

116. Brief of National-Corporatist Movement.

117. Brief of the Canadian Tuverculosis Assocn.

118. Memorandum prepared by Mr. G. D. Finlayson, Supt. of Insurance Dominion of Canada.

119. Statement of Revenues and Expenses in Dominion Companies Branch.

120. Memorandum as to Fisheries (Dominion Government)

121. Map of Canada showing division of Canada into eighteen districts for Income Tax Purposes.

122. Chart showing number of employees (for income tax purposes).

123. Statistical Charts as to Income Tax (This is a book)

124. Statementsas to distribution etc. of income tax.

125. Statements showing income statistics.

126. Statement showing amount of revenue collected under Income War Tax Act, the Business Profits War Tax Act 1916, combined revenue and cost of collection from inception ofthe Acts, by fiscal years.

127. T-1 Forms for Dominion and Ontario Income Tax.

128. Comparative chart and graph - Dominion and Ontario Income Tax.

129. Graph showing provincial income tax rates.

130. Graph showing comparative income taxes in Canada, Great Britain and U. S. A.

131. Comparative statement of taxes paid under Dominion and British income tax.

132. Table showing income tax payable in Canada for certain incomes.

133. Net income for all fiscal years by individuals and corporations.

134. File containing statistics of sales and excise taxes and copies of relevant statutes,

135. League of Nations report on double taxation and tax evasion.

List of Exhibits Continued.

Exhibit Number.

136. List of Reciprocal Agreements for Relief of Double Taxation between Canada and other countries.

137. Memorandum by Dominion Department of Health.

137-A. Summary of Functions of Dominion Department of Health.

138. Copy of Act respecting the Dominion Bureau of Statistics.

139. Memorandum of work in Statistics (Dominion).

140. Brie· of the Pro;ince of Nova Scotia.

141. Appendix to Nova Scotia brief.

142. Report of the Duncan Commission.

143. Report of the Jones Commission.

144. Submission prepared by Norman MacLeod Rogers to the Jones Commission.

145. Report of the White Commission.

146. Memorandum as to over-lapping in Departments of Mines (Nova Scotia).

147. Memorandum as to Dominion assistance to Nova Scotia for technical education.

148. Chart showing activities of Nova Scotia Department of Public Health.

149. Memorandum of the Nova Scotia Department of Agriculture.

150. Memorandum as to co-ordination of provincial (Nova Scotia) and federal activities in agriculture.

151. Survey of Maritime Provinces 1867-1934 (Dominion Bureau of Statistics.

152. Appendices to Jones Commission Report.

153. The Maritime Provinces since Confederation (Dominion Bureau of Statistics).

154. Brief of the Union of Nova Scotia Municipalities.

155. Annual Report of Nova Scotia Department of Labour.

156. Unemployment and relief in Nova Scotia by L. Richter.

157. Public Affairs Magazine, December 1937. (Put in by Province of Nova Scotia).

158. Brief of the City of Halifax.

159. Brief of the Halifax Board of Trade.

160. Brief of Charlottetown Board of Trade.

161. Brief of the Province of Prince Edward Island.

161-A. Statement concerning Succession Duties (Prince Edward Is.)

161-B. Statement showing details of calculation for preparation of Exhibit 161-A.

List of Exhibits Continued.

Exhibit Number.

162. Memorandum of the Law Society of Prince Edward Island.

163. Memorandum of Dominion Department of Labour.

164. Copy of sample agreement as to relief (Dominion)

165. Difference in scale of relief in various Provinces. Put in by Dominion. Three Volumes, lettered "A", "B" and "C".

166. Memorandum of Department of Trade and Commerce.

167. Memorandum of Department of Agriculture (Dominion).

168. Memorandum as to Experimental Farms Branch (Dominion).

169. Memorandum as to Marketing Service (Dominion).

170. Memorandum as to Production Services (Dominion).

171. Memorandum as to Agricultural Science (Dominion).

172. Brief of the Province of British Columbia.

173. B. C.'s claim for re-adjustment of terms of Union, 1935.

174. Report of Mr. Justice Martin on Reconveyance of land to B. C.

175. Copy of letter, 19th Dec. 1934, R. B. Bennett to Premier Pattullo.

176. Copy of Address of J. C. Armer as to tariff effect on automotive manufacturing industries in Canada.

177. Table showing educational statistics (B. C.)

178. Table comparing per capita customs duties collection in certain Provinces. (Put in by B. C.)

179. Brief for claim made by B. C. in 1934.

180. Brief of Argument by Senator Farris (B.C.).

181. Brief of Municipalities of British Columbia.

182. Brief of the City of Vancouver.

183. Brief of B. C. School Trustees' Association.

184. Report of School Finance in B. C. by H. B. King.

185. Memorandum of B. C. Income Tax.

186. Statement of Comparative Income Taxes in Canada and the United Kingdom.

187. Statement of comparative totals of income taxes of British Columbia and Canada and of California and U.S.A.

188. Brief of Associated Boards of Trade (B. C.)

189. Brief of Associated Boards of Eastern British Columbia.

190. Memorandum of B. C. Department of Fisheries.

191. Memorandum of Director of Social Welfare of B. C.

List of Exhibits Continued.

Exhibit Number.

191-A. Memorandum as to Problem of Relief, Health and Welfare for interprovincial transients (Put in by B. C.)

192. Memorandum of B. C. Deputy Minister of Labour.

193. Memorandum of B. C. Unemployment Relief Administrator.

194. Brief of Prince George Board of Trade.

195. File of correspondence and facts concerning Prince George. (B.C.)

196. Map showing agricultural opportunities in Central B.C.

197. Statement of H. G. Perry, M.L.A. for Prince George, B. C.

198. Statement as to Employment provided by construction at Duncan, Vancouver Island.

199. Brief of Vancouver Real Estate Exchange.

200. Brief of Junior Board of Trade of Vancouver.

201. Copies of letters, Premier Pattullo to Prime Minister Bennett, 7th Feb. 1934; reply dated 26th Feb. 1934, and letter, Premier Pattullo to Prime Minister King, 4th January 1936.

202. Brief of Victoria Chamber of Commerce.

203. Brief of Okanagan Municipal Association.

204. Brief of B. C. Chamber of Agriculture.

205. Brief of the Greater Vancouver and New Westminster Youth Council.

206. Brief of the Provincial Council of Women (B.C.)

207. Brief of Native Sons of British Columbia.

208. Brief of Catholic Minority of British Columbia.

209. Brief of Vancouver Young Liberal Association.

210. Brief of Co-operative Commonwealth Federation (B.C.Section).

211. Brief of British Columbia Library Association.

212. Memorandum of Deputy Minister of Agriculture (B.C.)

213. Brief of Primary Products Publishing Association.

214. Brief of Canadian Association of Social Workers - B.C.Mainland Branch.

215. Brief of the Corporation of the City of Revelstoke.

216. Memorandum as to Topographical Mapping (Put in at Victoria).

217. Topographical Map of Nimpkish District.

218. Map showing agricultural and grazing lands in B. C.

219. Memorandum of Deputy Minister of Mines, B. C.

220. Memorandum of Department of Trade and Industry, B. C.

List of Exhibits Continued.

Exhibit Number.

221. Memorandum presented by Langley Farmer's Institute, District "E" of British Columbia.

222. Memorandum describing the activities of the Research Department of the B. C. Economic Council.

223. Memorandum as to Health Functions between the Dominion and the Provinces, amplifying the statement made by Hon. Dr. Weir previously with certain questions and answers attached.

224. Memorandum as to company matters (B. C.)

225. Memorandum as to insurance matters (B. C.)

226. Memorandum of Department of Railways (B. C.)

227. Two memoranda from the Comptroller of Water Rights (B. C.)

228. Statement of revenue and expenditure from succession duties (B. C.)

229. Tables showing Dominion Subsidies as a percentage of ordinary
229-A. revenues. (B. C.)

230. Table showing adjustment of per capita grants on basis of a quinquennial census adjusted every two and a half years. (B.C.)

231. Memorandum as to Research in Social Services. (B. C.)

232. Statements of cost of Social Services in B. C. from 1871 to 1936, on a per capita basis, both including all the population, and including only the white population.

233. Tables showing exports from B. C. to the United Kingdom.

234. Summary of Claims advanced by B. C.

235. Brief of the University of Alberta.

236. Brief of Edmonton Chamber of Commerce

237. Copy of Resolution passed by the Alberta Legislature, February 25th, 1935.

238. Brief of the Cities of Alberta.

239. Addenda to the Brief of the City of Alberta.

240. Exhibits "A" to "K" of Brief of the Cities of Alberta.

241. Brief of the Towns and Villages of Alberta.

242. Brief of Alberta Association of Municipal Districts.

243. Brief of Alberta Youth Congress.

244. Brief of Alberta School Trustees Association.

245. Brief of Alberta Teachers Association.

246. Brief of College of Physicians and Surgeons of Alberta.

247. Brief of Alberta Bondholders Protective Committee.

248. Brief of Tax-payers Protective Association of Edmonton.

List of Exhibits Continued.

Exhibit Number.

249. Brief of Calgary Board of Trade.

250. Brief of Young Men's Section, Calgary Board of Trade.

251. Brief of Real Property Owners Assocn. of Calgary.

252. Brief of Canadian Chamber of Agriculture - (Regina, Sask.)

253. Brief of Calgary Builders and Suppliers.

254. Brief of Calgary Unemployed Union.

255. Brief of United Farmers of Alberta.

256. Brief of Alberta Co-Operative Council.

257. Brief of Alberta C.C.F. Clubs.

258. Brief of the Western Canada Fuel Assocn.

259. Brief of Drumheller Board of Trade.

260. Brief of Associated Temperance Forces of Alberta.

261. Brief of Medicine Hat Chamber of Commerce.

262. Brief of Alberta Co-Operative Sugar Beet Growers Assocn.

263. Map showing crop failures in southern Alberta.

264. Map showing existing and proposed irrigation districts in southern Alberta.

265. Report of Dysart Commission on the Natural Resources of Alberta.

266. List of Questions submitted to Alberta Government and letter of Premier Aberhart, 30th March 1938.

267. Brief of the Citizens' Research Institute of Canada (presented at Toronto, Ont.)

267-A. Memorandum synopsizing Exhibit 267.

268. Brief of Toronto Board of Trade.

269. Part VI of the Canadian Manufacturers Assocn. Brief.

270. Part VII " " " "

271. Part VIII " " " "

272. Brief of the Dominion Mortgage & Investment Assocn. Part II

273. Appendix to Part II of the brief of the Dominion Mortgage & Investment Assocn.

274. Brief of the British Israel-World Federation.

275. Copy of telegram, March 24th, 1938, from the Chairman to J. G. Robson, President of the B. C. Lumber and Shingle Manufacturers Assocn. of Vancouver.

276. Letter from Vancouver Board of Trade to Chairman, 14th April 1938.

277. Brief of Municipal District of Ray No. 549, Alberta.

List of Exhibits Continued.

Exhibit Number.

278. Memoranda (2) from Prince Edward Island Law Society as to number of cases in Prince Edward Island Court of Appeal.

279. Brief of Canadian Chain Store Association.

280. Brief of Canadian Importers' and Traders' Assocn. Inc.

281. Brief of Ontario Municipal Association.

282. Brief of National Construction Council.

283. Memorandum on Building Societies.

284. Brief of City of Toronto and Ontario Mayors' Assocn.

285. Brief of Toronto Property Owners Assocn.

286. Brief of East York Business Men's Association.

287. Brief of County of York as to Educational and Social Services.

288. Home Builders' Assocn. of Toronto Brief.

289. Ontario School Trustees & Ratepayers' Assocn. Brief.

290. Brief of Mutual Fire Underwriters' Assocn. of Ontario.

291. Brief of Ontario Teachers' Council.

292. "Finance and Administration of Education in English-Speaking Countries".

293. Brief of Canadian Assocn. of Social Workers - Ontario Branches.

294. Brief of Ontario Library Assocn.

295. Brief of Welfare Council of Toronto and District.

296. Part I of Ontario Brief.
297. Part II of Ontario Brief.
298. Part III of Ontario Brief.

299. Statement showing statistics of Old Age Pensions in Canada as of September 30th, 1937 (presented at Toronto).

300. Chart showing effect of Dominion and Ontario Income Taxes (presented at Toronto).

301. Schedule showing effect on income tax of allowing in Dominion Tax as deductions from Ontario tax.

302. Schedule showing effect on Ontario income tax collections in 1936-37 if Dominion had allowed the Ontario tax as a ~~income~~ deduction from income.

303. Example of taxes paid by an Ontario mining company to Ontario and Dominion.

304. Statements of expenditure by Ontario for roads between 1930 and 1937.

305. Statement of reciprocal arrangements as to Succession Duties (presented at Toronto)

306. Act and Regulations respecting Old Age Pensions, Pensions for the Blind and Mothers' Allowances (Toronto).

List of Exhibits Continued.

Exhibit Number.

307. Statement showing receipts on account of highways by Ontario from Dominion Government.

308. Annual Report of Municipal Statistics for 1936 (Toronto).

309. Statement showing particulars of municipalities under supervision of Department of Municipal Affairs (Toronto.

310. Letter, April 27th, 1938, Goodyear Tire & Rubber Co. to Prof. K. W. Taylor. (Toronto)

311. Letter, April 29th, 1938, Canadian General Electric Co. to Ontario Budget Committee (Toronto)

312. Letter, April 29th, 1938, Beatty Bros. Ltd. to Prof. K. W. Taylor (Toronto).

313. Letter, May 3rd, 1938, B. F. Goodrich Rubber Co. of Canada Ltd. to Prof. K. W. Taylor (Toronto).

314. Allocation of C.N.R. Deficits according to mileage by Provinces (Toronto).

315. Memorandum of Department of Agriculture (Ontario)

316. Memorandum of Department of Labour (Ontario)

317. Memorandum of Department of Mines (Ontario)

318. Statement as to taxation of mining companies (Toronto).

319. Memorandum as to Department of Health activities (Ontario)

320. Shorter memorandum from Ontario Department of Health.

321. Submission of Ontario Superintendent of Insurance.

322. Memorandum as to Loan and Trust Corporations (Ontario)

323. Statement as to jurisdiction in insurance (Ontario)

324. Memorandum of Ontario Attorney-General's Department.

325. Memorandum of Ontario Department of Fisheries.

326. Memorandum of Ontario Fire Marshall.

327. Statement of Land available for settlement (Ontario)

328. Memorandum of Ontario Forestry Department.

329. Letter, 9th May 1938 from E. J. Urwich to the Chairman.

330. Brief of the Canadian Dental Association.

331. Brief of Canadian Nurses' Association.

332. "The Canadian Nurse", April 1938.

333. Brief of National Council Y.M.C.A.'s of Canada.

334. "Youth and Recreation in Toronto, Preliminary Survey." (Toronto)

335. "Youth's Eye View of some Problems connected with Getting Married." (Toronto)

List of Exhibits Continued.

Exhibit Number.

336. Report entitled "Youth in the Next Decade". (Toronto.

337. Annual Report (1937) National Council Y.M.C.A.'s of Canada.

338. Brief of League for Economic Democracy.

339. Brief of Economic Reform Association.

340. Brief of Housewives' Association of Canada.

341-A. Statement of Province of Quebec (French text)

341-B. Statement of Province of Quebec (English text).

342. Brief of Montreal Board of Trade.

343. Memorandum submitted by Chambre de Commerce (Montreal Division)

344. Brief of Societe Saint-Jean Baptiste de Montreal.

345. Brief of The League for Women's Rights.

346. Brief of La Legue des Proprietaires de Montreal.

347. Brief of the Provincial Association of Protestant Teachers of Quebec.

348. Letter, 13th May 1938, Federation St. Jean Baptiste to Miss St. Jean.

349. Brief of Alliance Canadienne Pour Le Vote des Femmes du Quebec.

350. Brief of Montreal Branch of Canadian Association of Social Workers.

351. Memoire du Comite Permanent des Congres de la Langue Francaise

352. Memoire des Acadiens et des Canadiens- Francais des Provinces

353. Memoire des Canadiens Francais du Manitoba.

354. Memoire des Canadiens Francais de la Saskatchewan.

355. Memoire des Canadiens-Francais de l' Alberta.

356. List of Questions submitted to the Quebec Government.

357. Brief of Government of New Brunswick.

358. Table as to New Brunswick Public Debt.

359. Annual Report of Municipal Corporations of New Brunswick 1936.

360. Outline of Work carried on by New Brunswick Department of Health.

361. Annual Report of New Brunswick Department of Health, 1937.

362. Statement as to Freight Rates in New Brunswick.

363. Letter, 2nd April 1937, New Brunswick Coal Producers Assocn. to New Brunswick Inspector of Mines.

364. Notes and Figures as to presentation of argument affecting the coal mining industry.

List of Exhibits Continued.

Exhibit Number.

365. Memorandum of New Brunswick Superintendent of Insurance.

366. Brief of Transportation Commission - Maritime Board of Trade.

367. Brief of the City of St. John.

368. Memorandum as to employment situation in the City and County of St. John.

369. Brief of St. John Board of Trade.

370. Map showing railway distances to St. John and Halifax.

371. Statement of C.N.R. Investments in U. S. railway lands.

372. Extrade from House of Commons Debates, 28th March 1938.

373. Dominion expenditures for canal construction.

374. Statement showing Trade Through Maritime Parts.

375. Brief of Union of New Brunswick Municipalities.

376. Map of New Brunswick.

377. Brief of Municipality of Gloucester.

378 Brief of Municipality of Northumberland.

379. Brief of New Brunswick Teachers' Association.

380-A. Summary of Submission of Canadian Welfare Council.

380-B. Brief of Canadian Welfare Council.

381. Brief of National Council of Women of Canada.

382. Brief of Health League of Canada.

383. Brief of Board of Evangelical & Social Service of the United Church of Canada.

384. "Christianizing the Social Order". (Pamphlet)

385. Report of the Oxford Conference.

386. Brief of Canadian Legion of the British Empire Service League.

387. Brief of the Federation of Ontario Naturalists.

388. Brief of the Victorian Order of Nurses for Canada.

389. Descriptive Booklet of Victorian Order of Nurses.

390. Letter, 13th May 1938, Acting Chairman to Mr. Beaulieu, as to evidence of Deputy Ministers.

391. Letter as to list of questions to Government of Quebec.

392. Letter, L. E. Beaulieu K. C. to Dr. Jos. Sirois in reply to both letters, 14th May 1938.

393. Letter, 20th May 1938, Premier Duplessis to Dr. Sirois, and reply of Dr. Sirois.